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CITY OF
MANCHESTER
New Hampshire

Annual Report for the Year

1932

HON. DAMASE CARON, MAYOR

EIGHTY-THIRD

Annual Report

OF THE

Receipts *and* Expenditures

OF THE

CITY OF MANCHESTER

NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1932

PRINTED BY THE CLARKE PRESS
MANCHESTER, N. H.
1933

MAYOR'S INAUGURAL ADDRESS

Gentlemen of the City Government:

My first thought is to express my heartfelt thanks to the electorate of Manchester which has seen fit to choose me as chief executive of the Queen City of New Hampshire.

I also wish to congratulate the aldermen for the splendid testimonial of confidence and esteem they have received at the hands of the voters of their respective wards.

The present Board of Mayor and Aldermen have been intrusted with the administration of the affairs of our city. Ours is the responsibility of administering them to the best of our ability and we must shoulder it in a spirit of harmony and co-operation. I shall earnestly seek to benefit from the experience of the older aldermen who have already served during the past few years and I sincerely hope that they will accord me their full confidence. From the new aldermen I have every reason to expect loyal and efficient co-operation.

The problems which will confront the new administration will be many and difficult, but I am confident that with your co-operation and that of the several commissions and boards it shall be brought to a successful conclusion.

During the short interval between the election and the inauguration the multifarious cares and duties of a mayor-elect are such as to prevent him from making an exhaustive study of all the important municipal problems and I shall therefore refrain from any lengthy and detailed discussion.

Nevertheless, I wish to discuss rather briefly the more important questions which now lie before us.

The tax burden must be lessened. To bring this about we must at all costs curtail public expenditures. During such a period of economic depression as is now prevalent the world over the need of reducing governmental expenditures cannot be over-emphasized. Sound economy can be practiced without impairing the efficiency of any governmental body or agency by eliminating all frills and non-essentials. I therefore request that you and all commissions and boards, department heads and subordinates, eliminate from the budget estimates for the present year all things which while being useful are nevertheless not essential.

Such elimination alone, however, cannot materially reduce taxes. I understand that almost eighty per cent of all municipal expenditures are

for salaries and wages. Consequently, if we are to reduce taxes we must necessarily cut wherever possible the salaries and wages of our municipal officials and employees. Most of our citizens are suffering a great deal from substantial decreases in their income and the situation has become so critical in recent months that I do not hesitate to venture the statement that it has become the patriotic duty of every public official and employee to bear his share of the public burden by generously if not cheerfully accepting a decrease in his salary. In this connection it should be borne in mind that in times of prosperity salaries of public employees have steadily increased while no tendency to decrease them has been noted since depression has set in.

The imperative need of reducing taxes becomes all the more apparent when one considers the plight in which the small property owner finds himself. To my mind the remedy lies not only in limiting public expenditures to actual public needs but it can also be found in a complete revision and readjustment of the valuation of all city property so that the tax burden shall be more justly and equitably distributed amongst all the property owners. In the past the valuation of our properties seems to have been fixed in a more or less haphazard manner. Our aim should be to establish a system of valuation along more scientific lines.

The city's total borrowing capacity is limited by law to five per cent. of the total valuation of its properties which, at the present time, means approximately $5,300,000. The city's bonded indebtedness amounts to $4,679,000, thus leaving a margin of only about $621,000. It seems that the margin is altogether inadequate and could not enable us to cope with any serious emergency. I therefore believe that this administration should strive to reduce the bonded indebtedness of our city.

The progress of aviation during the past few years has undoubtedly been tremendous and the city of Manchester has spent thousands and thousands of dollars to build and maintain an airport. I wonder if the city can expect immediate returns from this investment and recommend a further study of the problem before making larger expenditures for this purpose.

The problem of parking automobiles in the business district of our city is by no means settled and still deserves the consideration of our public authorities. I invite a thorough discussion of the problem as it seems to me that a means of obtaining better parking facilities might be found.

Unemployment brings poverty and misery, increases crime and constitutes a menace to our social order. While it does not lie within the power of political institutions to eliminate these evils, I strongly recommend that suitable and reasonable allowances be made from the public funds for charitable purposes. No one should be allowed to suffer while public funds are available.

Several thousand dollars have been spent to lay out a golf course. The wisdom of this investment by the city has often been challenged. I strongly urge that we try to make it self-supporting. If this project cannot be so managed as to be made self-supporting, I shall recommend its abandonment for the time being at least, rather than allow it to become an additional burden on the shoulders of the taxpayers.

I understand that the problem of tax exemption for new industries presents many legal difficulties but I assure you that I will do all I can to find means of circumventing them. In this task I shall need and expect the earnest co-operation of the assessors and other city officials.

In conclusion, let me say that I stand on the platform elaborated by me during the last campaign. On this platform the majority of you have been elected. Let us see to it that our campaign speeches and pledges shall not consist of empty words. The task before us is a difficult one, but with God's help and your co-operation we shall succeed.

MANCHESTER CITY GOVERNMENT
1932

Mayor

DAMASE CARON, M. D.....Office, City Hall
Chosen at election in November, 1931. Salary $3000 per annum.

Mayor's Secretary

Yvan R. Caron.....Office, City Hall
Appointed by the Mayor. Salary $1500 per annum.

Aldermen

Ward 1. Dana A. Emery.
Ward 2. Albert L. Clough.
Ward 3. George F. Bergeron.
Ward 4. Warren A. Bodwell.
Ward 5. Martin F. Glynn.
Ward 6. Hamilton M. Henry.
Ward 7. George J. Lavigne.
Ward 8. Alphonse L. Bernier.
Ward 9. Joseph E. Riley.
Ward 10. Fred H. Hecker.
Ward 11. Thomas C. Jennings.
Ward 12. Alphonse J. Roy.
Ward 13. Alfred E. Fortin.

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*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen Glynn, Hecker, Fortin.
Bills on Second Reading—Aldermen Riley, Clough, Henry.
Cemeteries—Aldermen Henry, Emery, Clough, Hecker, Bodwell.
City Planning—Aldermen Fortin, Bodwell, Jennings.
Claims—Aldermen Henry, Glynn, Bergeron.
Enrollment—Aldermen Lavigne, Emery, Fortin.

Finance—The Mayor, Aldermen Henry, Riley, Clough, Emery, Bernier, Lavigne, Fortin.
Lands and Buildings—Aldermen Bernier, Lavigne, Jennings.
Licenses—Aldermen Glynn, Roy, Bernier.
Lighting Streets—Aldermen Jennings, Fortin, Glynn.
Streets and Sewers—Aldermen Roy, Emery, Riley.
Board Recreation and Aviation—Aldermen Bernier, Clough.
Minor Officers—Aldermen Bernier, Emery, Jennings.
Radio Committee—Aldermen Glynn, Clough, Fortin.
Special Tax Committee—Aldermen Lavigne, Clough, Henry.

* First named Chairman.

Finance Commission

John P. Carleton, Chairman.....Term expires January, 1935
Frank H. Emerson, Chairman to September 22, 1932.
Emile Lemelin, Resigned November 14, 1932.
Thomas R. Burns.....Term expires January, 1934

Appointed by Governor for a term of three years. Salary $200 per annum.

City Auditor

Felix A. Lepage.....Office, City Hall

Appointed by the Mayor. Salary $2500 per annum.

City Treasurer

Frank D. McLaughlin.....Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Salary $2500 per annum.

Collector of Taxes

Wilfred J. de Grandmaison.....Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Term begins June 1. Salary $2500 per annum.

Assessors

Joseph O. Tremblay, Chairman.....Term expires January, 1933
Michael J. Healy .....Term expires January, 1935

Eugene T. Sherburne.....Term expires January, 1937

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary—Chairman $2800. Members of Board, $2500 per annum.

City Solicitor

Cyprien J. Belanger.....Office, The Kennard Building

Elected by Board of Mayor and Aldermen in January biennially. Salary $1600 per annum.

City Clerk

John J. Quinn. Died November 5, 1932.....Office, City Hall
Michael J. Quinn.....Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Salary $3000 per annum.

Superintendent of Public Buildings

James A. Rogers.....Office, City Hall

Elected in the month of April by Board of Aldermen for a term of 4 years. Salary $2700 per annum. Term expires April, 1935.

Registrars of Voters

Donat H. Richer, Chairman .....Term expires May, 1935
George Taylor .....Term expires May, 1934
Joseph T. Laforce .....Term expired May, 1932
Michael T. Ahern, Clerk.....Term expires May, 1933

Appointed by Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board $400 per annum. Clerk of Board $750 per annum.

Police Commission

Frank W. Sargeant, Chairman.....Term expired September, 1932
Nazaire E. Biron, Clerk.....Term expires September, 1933
Owen Johnson .....Term expires September, 1934

Appointed by the Governor for a term of three years. Salary: Chairman $150 per annum. Members of Commission $100 per annum.

Chief of Police

Michael J. Healy.....Office at Police Station
Appointed by Commissioners. Salary $5000 per annum.

Deputy Chief of Police

Charles R. Healy.....Office at Police Station
Appointed by Police Commission. Salary $2800 per annum.

Municipal Court

Charles A. Perkins, Justice.....Salary $2400 per annum
Arthur S. Healy, Associate Justice .....Salary $350 per annum
Appointed by Governor. Term until 70 years of age.
Robert C. Laing, Clerk and Probation Officer.....Salary $1500 per annum
Appointed by Justice. Term not limited.

Fire Commissioners

William B. Burpee, Chairman.....Term expired May, 1932
Arthur L. Prince, Chairman.....Term expires May, 1933
Eugene Quirin .....Term expires May, 1934
John S. Hurley, Clerk.....Term expires May, 1935

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Chairman $150 per annum. Members of Commission $100 per annum.

Chief Engineer

Charles H. French.....Office, Central Station, Vine Street
Elected by Board of Fire Commissioners. Salary $4500 per annum.

Deputy Chief Engineers

Edwin W. Merrill.....Salary $3000 per annum
Arthur J. Provost.....Salary $2900 per annum

Elected by Board of Fire Commissioners.

Sealer of Weights and Measures

George A. Wingate.....Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary $2100 annum.

Board of Health

Jules O. Gagnon, M. D., Chairman.....Term expires February 1, 1933
Michael F. Sullivan, Clerk.....Term expires February 1, 1934
Maurice Watson, M. D.....Term expires February 1, 1935

One member appointed by the Mayor annually in the month of January. Salary $200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

Howard A. Streeter, M. D.....Salary $4500 per annum

Appointed by Board of Health.

Board of Examiners of Plumbers

Michael F. Sullivan, Chairman.....Term expires November 1, 1933
Surveyor Daniel F. Cronin, Clerk, *ex-officio.*
Louis Parenteau .....Term expires November 1, 1934

Consists of a member of the Board of Health appointed for a term of three years, the Surveyor of the Department of Highways and a Journeyman Plumber appointed for a term of five years. Appointed by the Mayor. No salary.

City Physician

Lucien P. Gnay, M. D.....Office, 176 Wilson Street

Elected by vote of the Board of Mayor and Aldermen in January, biennially. Salary $1200 per annum.

Department of Highways

Philip C. Lockwood, Chairman.....Term expires January, 1934
Joseph Quirin .....Term expires January, 1933
Leonard J. Farrell, Clerk.....Term expires January, 1935

One member annually elected by Board of Mayor and Aldermen for a term of three years. Salary: Chairman $250 per annum. Members of Board $200 per annum.

Surveyor

Daniel F. Cronin.....Office, City Hall

Elected by the Commissioners of Department of Highways. Salary $5000 per annum.

Commissioner of Charities

Frank X. Carroll.....Office, City Hall

Elected biennially at municipal election. Salary $2100 per annum.

SCHOOL DEPARTMENT

School Committee

Damase Caron, M. D., Mayor, *ex-officio,* Chairman
Ward 1. Allan M. Wilson, Vice-Chairman of the Board
Ward 2. Henry W. N. Bennett.
Ward 3. Walter A. Bartlett.
Ward 4. Walter G. Kennedy.
Ward 5. William F. Glancy.
Ward 6. James E. Barry.
Ward 7. James F. Berry.
Ward 8. John F. O'Malley.
Ward 9. John J. Collins.
Ward 10. Frank L. McAllister.
Ward 11. James J. Shea.
Ward 12. Albert Miville.
Ward 13. Euclide F. Geoffrion.

Chosen at the election in November, 1931, for a term of two years. Salary $100 per annum.

Charles H. Martel.....Clerk of the Board

Appointed annually by the Board. Salary $1000 per annum.

Superintendent of Schools

Louis P. Benezet.....Office, 88 Lowell Street

Term expires July 1, 1935. Salary $9000 per annum. $7000 paid by City of Manchester and $2000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent and Purchasing Agent

Austin M. Gibbons.....Term expires July 1, 1934

Nominated by members of School Board and elected by State Board of Education. Salary $5000 per annum. $3000 paid by City of Manchester, $2000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Damase Caron, M. D., Mayor, *ex-officio*

Frank P. Carpenter.....Term expires October 1, 1937
Wilfrid J. Lessard.....Term expires October 1, 1936
Samuel P. Hunt.....Term expires October 1, 1938
Allan M. Wilson.....Term expires October 1, 1939
John J. Holland.....Died March 25, 1932
William Starr.....Appointed October 4, 1932, to fill vacancy
Mrs. Mary C. Manning.....Term expires October 1, 1934
W. Parker Straw.....Term expires October 1, 1935

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Librarian

F. Mabel Winchell.....Salary $2600 per annum

Elected by the Trustees of Library

Water Commissioners

Damase Caron, M. D., Mayor, *ex-officio*

J. Brodie Smith, Chairman.....Term expires January, 1937
Arthur M. Heard.....Term expires January, 1935
Patrick B. Maloney.....Term expires January, 1933
Edgar J. Knowlton, Clerk.....Term expires January, 1934

Albert J. Precourt.....Term expires January, 1938
Odilon Demers .....Term expires January, 1936

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years.

Superintendent of Water Works

Frank A. Gay.....Office, Old Court House, West Merrimack Street

Chosen by Water Commissioners annually. Salary $5000 per annum.

Trustees Board of Recreation and Aviation

Benjamin F. Worcester, Chairman.....Term expires March 1, 1933
James F. O'Neil, Clerk.....Term expires March 1, 1934
Alphonse L. Bernier.....Term expires January 1, 1934
Albert L. Clough.....Term expires January 1, 1934
Edgar L. Gadbois.....Term expires March 1, 1935

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of clerk $500 per annum.

City Planning Board

Alexis F. Bisson, Chairman.....Term expires December 31, 1933
Wilfred J. Messier.....Term expires December 31, 1935
Thomas M. Smith.....Term expires December 31, 1936
William F. Howes.....Term expires December 31, 1932
Harry C. Jones.....Term expires December 31, 1934
Frank P. Carpenter, Chairman Parks and Playgrounds Commission, *ex-officio.*
Alfred T. Dodge, Engineer Highway Department, *ex-officio.*

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve *ex-officio.*

Board of Adjustment

Oren L. Hazelton, Chairman.....Term expires March 1, 1933
Leandre Charbonneau .....Term expires March 1, 1933
William A. Burgess.....Term expires March 1, 1933
D. A. McCullough .....Term expires March 1, 1933
T. Henry Quigley.....Resigned
Thomas A. Walsh.....Balance of term to March 1, 1933

Appointed by the Mayor and confirmed by Board of Aldermen, for a term of three years. Salary $100 per annum.

Trustees of Cemeteries

Mrs. Emma Hanscom .....Term expires January, 1935
Hamilton M. Henry .....Term expires January, 1935
Judge Robert J. Peaslee.....Term expires January, 1936
John H. Rice .....Term expires January. 1936
Frank C. Livingston.....Term expires January, 1933
Mrs. Mary C. Manning.....Term expires January, 1933
Albert A. Smith.....Term expires January, 1934
Thomas R. Varick.....Term expires January, 1934

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

John H. Erskine.....Office, Pine Grove Cemetery

Appointed by Trustees of Cemeteries. Salary $3100 per annum.

Trustees of Cemetery Funds

Damase Caron, M. D., Mayor, *ex-officio*
Norwin S. Bean, Clerk.....Term expires January, 1940
Harry L. Additon.....Term expires January, 1935

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.
Frank D. McLaughlin, Treasurer.....Salary $500 per annum

City Weigher

Michael J. Fahey.....Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary $1200 per annum.

Inspector of Petroleum

Wolfgang Schertel.....Office, 265 Sullivan Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

Frank P. Carpenter, Chairman.....Term expires April 1, 1937
Mrs. Elizabeth A. Towne.....Term expires April 1, 1936
William H. McQuade.....Term expires April 1, 1933
Henri Langelier.....Term expires April 1, 1934
Frank C. Livingston, *Clerk*.....Term expires April 1, 1935

One member appointed annually by Mayor in the month of March for a term of five years.

Selectmen

WARD 1

Carl B. Thurber — Gordon E. Wheeler

Cyril D. Athearn

WARD 2

Wilfrid J. Brule — John B. McLaughlin

Wendell McIntire

WARD 3

Arthur N. Theriault — Fred A. Montgomery

David G. Moffatt

WARD 4

Leon B. Stevens
Frederick N. Walker
Warren E. Manchester

WARD 5

John S. Trinity
Lawrence D. Mahoney
Patrick J. Creighton

WARD 6

Frank T. Conway
Conrad O. Perreault
Grover C. Stanley

WARD 7

James H. Collins
Albert G. Rouleau
Oscar J. Martin

WARD 8

Eugene Delisle
James J. Parsons
Clarence H. Knowles

WARD 9

George F. Clough
Eugene Hebert
William Dobe

WARD 10

Gustave F. Wenzel
Joseph N. Marcel
Harry E. Curtis

WARD 11

Bernard J. McLaughlin
Albert Desfosses
Alexander McCabe

WARD 12

Louis M. Bellelsle
Nazaire E. Lareau
Charles A. Caron

WARD 13

Lucien J. Lambert
Lionel V. Lesmerises
Conrad Pinard

Salary $60 per term

Moderators

Ward 1. Charles B. Bodwell.
Ward 2. Guy L. Foster.
Ward 3. John A. Grace.
Ward 4. Charles A. Allen.
Ward 5. Philip W. Sheridan.
Ward 6. Frank D. McLaughlin.
Ward 7. Thomas J. Walsh.
Ward 8. John H. Rice.
Ward 9. William J. Lane.
Ward 10. John E. Barrett.
Ward 11. Henry R. Blais.
Ward 12. Antoine Letendre.
Ward 13. Adolphe Duval.

Salary $15 for each election or primary.

Ward Clerks

Ward 1. Frederick S. Nutting.
Ward 2. Carl O. Seaman.
Ward 3. Harry E. Nyberg.
Ward 4. Frank W. Bodwell.
Ward 5. Bernard McQueeney.
Ward 6. James F. Byrne, Jr.
Ward 7. John J. Bresnahan.
Ward 8. Thomas F. Laughlin.
Ward 9. Thomas E. Linehan.
Ward 10. Arthur C. Chaput.
Ward 11. Edward Grady.
Ward 12. James Leclair.
Ward 13. Edmond D. Croteau.

Salary $80 per term

CITY OF MANCHESTER

Schedule of Property in Possession of City
December 31, 1932

SCHOOLS	Building	Land	Books	Equipment	Total
Administration Building, Lowell-Chestnut Sts.	$20,000.00	$10,000.00	$3,384.50	$2,200.00	$35,584.50
Amoskeag School, Front Street	20,000.00	900.00	1,225.00	1,278.59	23,403.59
Ash Street School, Bridge-Maple Streets	57,000.00	21,800.00	2,666.98	4,431.60	85,898.58
Bakersville School, Elm-Queen City Avenue	100,000.00	19,000.00	3,096.95	6,407.42	128,504.37
Brown School, Amory-Alsace Streets	52,000.00	7,800.00	1,450.60	2,746.02	63,996.62
Central High School, Concord-Beech Streets	320,300.00	29,700.00	.....	13,972.08	363,972.08
Chandler School, Concord-Ashland Streets	50,000.00	5,540.00	2,706.57	2,312.89	60,559.46
Corey Manual Training School, 250 Concord Street	9,875.00	2,125.00	.....	.....	12,000.00
Crystal Lake School, Derry-Corning Roads	1,550.00	100.00	.....	201.25	1,851.25
Franklin Street School, Franklin Street	273,800.00	24,000.00	2,745.52	10,363.32	310,908.84
Goff's Falls School, Brown Avenue	28,000.00	2,000.00	989.80	1,304.33	32,294.13
Hallsville School, Jewett-Hayward Streets	59,200.00	4,400.00	3,299.42	5,744.97	72,644.39
Harvey District School, So. Willow Street	12,000.00	100.00	.....	587.75	12,687.75
Highland School, Beech-Titus Avenue	70,000.00	3,750.00	1,847.30	2,710.62	78,307.92
Lincoln Street School, Merrimack-Lincoln Streets	57,000.00	20,000.00	2,298.10	3,663.99	82,962.09
Maynard School, Merrimack-Union Streets	75,000.00	9,000.00	2,754.44	4,474.06	91,228.50
Parker School, South Main Street	40,000.00	6,000.00	2,045.52	3,448.67	51,494.19
Pearl Street School, Pearl Street	25,000.00	4,260.00	1,122.10	1,848.09	32,230.19
Portable School	600.00	.....	.....	.....	600.00
Practical Arts High School, Concord Street	948,000.00	32,780.00	31,238.48	39,649.84	1,051,668.32
Rimmon School, Dubuque-Amory Streets	35,000.00	4,150.00	.....	.....	39,150.00
Spring Street School, Spring Street	25,000.00	11,550.00	1,029.46	2,002.77	39,582.23
Stark District School, River Road	1,800.00	500.00	.....	253.00	2,553.00
Straw School, Chestnut Street	45,000.00	16,200.00	2,461.56	3,537.27	67,198.83
Varney School, Bowman-Mast Streets	50,000.00	8,560.00	2,857.85	4,471.83	65,889.68
Webster Mills School, Pond Road	700.00	100.00	.....	168.50	968.50
Webster Street School, Webster-Chestnut Streets	57,000.00	16,710.00	2,631.94	3,122.96	79,464.90
West Side High & Main St. Schools, Main-Conant Sts.	583,320.00	16,680.00	11,137.44	17,487.82	628,625.26
Weston School, Hanover Street	55,000.00	3,500.00	989.80	1,274.88	60,764.68
Wilson School, Wilson-Auburn Streets	92,000.00	8,320.00	3,136.00	4,639.66	108,095.66
Youngsville School, Candia Road	53,000.00	2,000.00	1,607.20	2,738.84	59,346.04
Storehouse and Janitors' Supplies	.....	.....	3,100.00	.....	3,100.00
	$3,217,145.00	$291,525.00	$91,822.53	$147,043.02	$3,747,535.55

CITY OF MANCHESTER

Schedule of Property in Possession of City

December 31, 1932

FIRE STATIONS	Building	Land	Equipment	Total
Hose House—Brown Avenue	$1,200.00	$115.00	.....	$1,315.00
Hose House—Candia Road	800.00	.....	.....	800.00
Central Station—Vine Street	140,000.00	25,250.00	$64,480.00	229,730.00
Lake Avenue Engine House	32,000.00	3,500.00	24,875.00	60,375.00
Main Street Engine House	30,000.00	4,500.00	12,370.00	46,870.00
Hose House—Mammoth Road (not used)	1,250.00	2,850.00	600.00	4,700.00
Hose House—Nashua-Maple Streets	8,500.00	2,590.00	12,330.00	23,420.00
Rimmon Street Engine House	28,800.00	1,200.00	22,405.00	52,405.00
Somerville Street Engine House	30,800.00	1,200.00	17,345.00	49,345.00
South Elm Street Hose House	6,100.00	880.00	11,825.00	18,805.00
South Main Street Engine House	30,000.00	1,200.00	5,810.00	37,010.00
Webster Street Engine House	30,000.00	2,650.00	22,595.00	55,245.00
Weston Street Engine House	23,000.00	1,500.00	11,705.00	36,205.00
Drill Tower—Weston Street	3,800.00	.....	5,500.00	9,300.00
Riverside Hose House—Front Street	400.00	.....	.....	400.00
Fire Alarm Telegraph	.....	.....	112,510.00	112,510.00
Old Hose 4 in reserve	.....	.....	3,425.00	3,425.00
	$366,650.00	$47,435.00	$327,775.00	$741,860.00

CITY OF MANCHESTER

Schedule of Property in Possession of City

December 31, 1932

PUBLIC BUILDINGS	Building	Land	Equipment	Total
Carpenter Memorial Library	$328,600.00	$71,400.00	$356,004.00	$756,004.00
City Farm:				
Isolation Hospital	97,500.00	25,000.00	16,718.58	139,218.58
Golf Course	15,500.00	122,200.00	940.75	138,640.75
City Hall	110,000.00	350,000.00	.....	460,000.00
Mayor	.....	.....	428.00	428.00
Aldermen	.....	.....	327.00	327.00
Auditor	.....	.....	1,377.00	1,377.00
Treasurer	.....	.....	850.00	850.00
Tax Collector	.....	.....	3,200.00	3,200.00
City Clerk	.....	.....	1,978.50	1,978.50
City Hall	.....	.....	834.50	834.50
Assessors	.....	.....	20,368.35	20,368.35
Board of Registrars	.....	.....	1,246.00	1,246.00
Department of Buildings	.....	.....	4,042.07	4,042.07
Highway Department	.....	.....	110,941.20	110,941.20
Charities Department	.....	.....	661.00	661.00
Board of Adjustment	.....	.....	232.25	232.25
Janitors' Supplies	.....	.....	66.50	66.50
City Yard, Franklin—Granite Streets	29,500.00	93,000.00	.....	122,500.00
City Yard, Valley Street	11,350.00	57,000.00	.....	68,350.00
Old Battery Building, Manchester Street	10,000.00	2,000.00	.....	12,000.00
Old Court House, Franklin Street	28,000.00	27,000.00	340.50	55,340.50
Health Department	.....	.....	6,113.70	6,113.70
Water Department	.....	4,132,032.80	26,020.75	4,158,053.55
Police Station	65,000.00	19,250.00	21,313.00	105,563.00
City Weigher	.....	.....	314.00	314.00
Sealer of Weights and Measures	.....	.....	317.85	317.85
	$695,450.00	$4,898,882.80	$514,635.50	$6,168,968.30

CITY OF MANCHESTER

Schedule of Property in Possession of City

December 31, 1932

CITY BRIDGES	Building	Land	Equipment	Total
Amoskeag Falls Bridge	.....	.....	.....	$150,000.00
Cohas Brook Bridge	.....	.....	.....	7,000.00
Elm Street Bridge	.....	.....	.....	50,000.00
Goff's Falls Bridge, Brown Avenue	.....	.....	.....	3,500.00
Granite Street Bridge	.....	.....	.....	200,000.00
Granite Street Bridge end of Parker Street	.....	.....	.....	6,000.00
Kelley Street Bridge	.....	.....	.....	115,000.00
McGregor Bridge, West Bridge Street	.....	.....	.....	100,000.00
Print Works Bridge, Granite Street	.....	.....	.....	15,000.00
Proctor Avenue Bridge	.....	.....	.....	4,000.00
Queen City Bridge	.....	.....	.....	900,000.00
Second Street Bridge	.....	.....	.....	60,000.00
South Main Street Bridge	.....	.....	.....	40,000.00
	.....	.....	.....	$1,650,500.00

CITY CEMETERIES	Building	Land	Supplies, Equipment	Total
Amoskeag Cemetery, Goffstown Road	.....	$1,100.00	$76.95	$1,176.95
Brown Avenue Cemetery	.....	200.00	.....	200.00
Huse Cemetery, Mammoth Road	.....	870.00	.....	870.00
Huse Cemetery, Young-Sunnyside	.....	1,000.00	.....	1,000.00
Merrill Cemetery, Merrill Road	.....	200.00	.....	200.00
Pine Grove Cemetery, Brown Avenue	$83,890.00	444,000.00	14,373.96	542,263.96
Piscataquog Cemetery, Milford-Bowman Streets	.....	7,500.00	52.35	7,552.35
Stowell Cemetery, Derry Road	.....	850.00	.....	850.00
Squog Cemetery, Bowman Street	.....	7,975.00	.....	7,975.00
Valley Cemetery, Pine Street	20,000.00	230,000.00	602.50	250,602.50
	$103,890.00	$693,695.00	$15,105.76	$812,690.76

CITY OF MANCHESTER

Schedule of Property in Possession of City
December 31, 1932

CITY PARKS AND PLAYGROUNDS	Building	Land	Equipment	Total
Bath House, Derry Road	$2,250.00	.....	.....	$2,250.00
Bath House, Willow rear	1,075.00	.....	.....	1,075.00
Cemetery Brook Park, Pine to Lincoln Streets	.....	$32,000.00	.....	32,000.00
Derryfield Park, Bridge Street	9,130.00	114,000.00	.....	123,130.00
Hanover Common, Hanover Street	.....	99,000.00	.....	99,000.00
Harriman Park, Hall-Central-Lake Avenue	.....	5,000.00	.....	5,000.00
Lafayette Park	.....	60,000.00	.....	60,000.00
Merrimack Common, Elm Street	.....	769,500.00	.....	769,500.00
Park Common, Lake Avenue	.....	78,900.00	.....	78,900.00
Parker Common, Maple Street	.....	11,400.00	.....	11,400.00
Prout Park, Young Street	.....	22,300.00	.....	22,300.00
Rock Rimmon Park	2,400.00	17,150.00	.....	19,550.00
Simpson Park	10,000.00	18,000.00	.....	28,000.00
Stark Park	615.00	60,000.00	.....	60,615.00
Sweeney Park, South Main Street	.....	20,900.00	.....	20,900.00
Tremont Common, Pine-Bridge Streets	.....	49,000.00	.....	49,000.00
Victory Park, Concord-Amherst Streets	.....	183,000.00	.....	183,000.00
West Side Park, Wheelock Street	.....	8,585.00	.....	8,585.00
City, Lake Avenue-Mammoth Road	.....	11,000.00	.....	11,000.00
Dorr's Pond City Pavilion	3,165.00	.....	.....	3,165.00
Manchester Athletic Field, Valley-Maple Streets	51,250.00	55,000.00	$1,907.50	108,157.50
Public Comfort, Merrimack Common	15,000.00	.....	71.00	15,071.00
Soldiers' Monument, Concord Common	32,500.00	.....	.....	32,500.00
Soldiers' Monument, Hanover Common	4,500.00	.....	.....	4,500.00
Soldiers' Monument, Merrimack Common	25,000.00	.....	.....	25,000.00
Soldiers' Monument, Sweeney Park	4,000.00	.....	.....	4,000.00
Parks and Commons Supplies and Equipment on hand	.....	.....	21,643.76	21,643.76
	$160,885.00	$1,614,735.00	$23,622.26	$1,799,242.26

CITY OF MANCHESTER

Schedule of Property in Possession of City

December 31, 1932

MISCELLANEOUS	Building	Land	Equipment	Total
Ward 2, Blodgett Street	$3,500.00	$4,500.00	.....	$8,000.00
Ward 5, Lake Avenue	5,000.00	1,500.00	.....	6,500.00
Ward 11, Clinton Street	4,300.00	700.00	.....	5,000.00
Manchester Airport, Woodlawn Avenue	16,000.00	15,000.00	$7,555.00	38,555.00
City Vacant Land	.....	2,881.00	.....	2,881.00
Property Deeded to City for Non-Payment of Taxes	.....	38,147.00	.....	38,147.00
	$28,800.00	$62,728.00	$7,555.00	$99,083.00

SUMMARY	Bridges	Buildings	Land	Books	Equipment and Supplies	Total
Schools	.....	$3,217,145.00	$291,525.00	$91,822.53	$147,043.02	$3,747,535.55
Fire Stations	.....	366,650.00	47,435.00	.....	327,775.00	741,860.00
Public Buildings	.....	695,450.00	4,898,882.80	.....	574,635.50	6,168,968.30
City Bridges	$1,650,500.00	.....	.....	.....	.....	1,650,500.00
City Cemeteries	.....	103,890.00	693,695.00	.....	15,105.76	812,690.76
City Parks and Playgrounds	.....	160,885.00	1,614,735.00	.....	23,622.26	1,799,242.26
Miscellaneous	.....	28,800.00	62,728.00	.....	7,555.00	99,083.00
	$1,650,500.00	$4,572,820.00	$7,609,000.80	$91,822.53	$1,095,736.54	$15,019,879.87

NOTE — Land, Buildings and Bridges valuations furnished by Board of Assessors.
Other valuations furnished by various departments.

REPORT OF

FRANK J. THUNBERG and COMPANY

Accountants and Auditors
Boston and Manchester

CITY OF MANCHESTER
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Honorable Board of Mayor and Aldermen,
Manchester, New Hampshire.

GENTLEMEN:

In accordance with our agreement, we have made an audit of the accounts of the City of Manchester for the year ended December 31, 1932.

We submit herewith our report on the audit, together with exhibits and supporting schedules as indexed on the preceding page.

BALANCE SHEET

The financial condition of the City of Manchester, as at the close of the year ended December 31, 1932 is set forth in Exhibit A and supporting schedules 1 to 8, inclusive. Details of the items shown therein were verified with departmental records and other vouchers.

Our comments on these accounts are as follows:

Cash on Hand and in Bank..... $142,480.67

The cash on hand in the office of the City Treasurer was verified by count at the close of business February 14, 1933. Cash on deposit at the Merchants National Bank was verified by a statement submitted by the depositary as at the close of business February 14, 1933, which was reconciled to the cash on deposit as shown by the City Treasurer's cash book.

CASH PROOF

Cash verification of February 14, 1933 was reconciled with cash balance of December 31, 1932 as follows:

Cash verified February 14, 1933		
Payroll Cash	$605.13	
General Cash	591.91	
On Deposit Merchants National Bank.....	387,601.15	
Total Cash on Hand and in Bank February 14, 1933.....		$388,798.19
Reconciliation with December 31, 1932		
Add—Disbursements January 1, to February 14, 1933.....		287,694.18
Total		$676,492.37
Deduct—Receipts January 1, to February 14, 1933.....		534,011.70
Balance December 31, 1932.....		$142,480.67

To be applied as follows:

Revenue Cash	$140,025.12	
Non-Revenue Cash	2,455.55	
Total as above		$142,480.67

Taxes Receivable $489,114.68

The Tax Ledger for the years 1930 to 1932, inclusive, were examined and the unpaid balances were listed and the totals were found to be in agreement with the controlling accounts kept by the City Auditor. Further details of these accounts are presented in Exhibit F.

Tax Titles $67,365.70

Tax Deeds $20,185.82

Properties held under the above captions were acquired by the city for non-payment of taxes. These accounts were listed and totaled and the difference between the controlling accounts kept by the City Auditor and the totals of the accounts as listed were as follows:

	Tax Titles	*Tax Deeds*
Auditor's Control Account	$67,365.70	$20,185.82
Total Listing	67,307.51	20,347.38
Differences	$58.19	$161.56
	(Short)	(Over)

Increases in the properties held for non-payment of taxes as at December 31, 1932 compared with December 31, 1931 are shown below:

	Tax Titles	*Tax Deeds*
December 31, 1932	$67,365.70	$20,185.82
December 31, 1931	48,638.10	17,215.53
Increases	$18,727.60	$2,970.29

We found that the ledgers in which these accounts are recorded were inadequately ruled to record the entries and keep an accurate balance of each individual account.

We, therefore, recommend that these ledger sheets be discontinued and new sheets be provided to care for charges, credits and balances. We also recommend that monthly or quarterly abstracts of these accounts be drawn in order to keep them in agreement with the Auditor's controlling accounts.

Departmental Accounts Receivable $15,385.09

The above amount represents the balances due on account of Departmental Accounts Receivable, the details of which are shown in the Balance Sheet.

Bills rendered during the year were checked to the City Auditor's records, credits and abatements were checked to the departmental accounts receivable and the Auditor's records. Collections, as recorded, were found to have been paid to the City Treasurer. Most of these accounts are of long standing and practically all are in the hands of the City Solicitor for collection.

The above amount shows a decrease compared with the close of last year of $1,133.96.

Temporary Revenue Loans $500,000.00

This amount represents the balance due on loans made in anticipation of Taxes of 1932.

Appropriation Balances $108,932.00

Departments having appropriation balances are shown on the Balance Sheet. The above amount shows an increase over last year of $70,109.70.

Further details may be had by reference to the Budget Accounts shown in Exhibit B.

Revenue of 1932 ..... $86,931.92

Details of this account are shown in detail in Exhibit A — Schedule 5. This amount shows a decrease of $96,611.71 for the year.

Revenue of 1933 (Automobile Permits) $33,748.35

This account represents cash received in 1932 on account of Automobile Permits for the year 1933, and was transferred to Automobile Permits account at the commencement of the year 1933.

Water Revenue $2,950.87

This amount represents the balance of uncollected Accounts Receivable in the Water Department, and is reserved for appropriation when collected.

Tailings $2,764.14

The above amount represents uncalled for wages and miscellaneous items remaining unclaimed in the office of the City Treasurer.

This amount increased during the year $266.38.

Non-Revenue Accounts

Non-Revenue Accounts shown in the Balance Sheet presented in Exhibit A — Part II represent the financial accounts for permanent improvements, betterments and outlays and are financed by bond issues authorized by the Board of Mayor and Aldermen and approved by the Finance Commission.

The cash receipts from the sale of bonds must be used for the purpose for which the loans are authorized and the accounts relating to Non-Revenue transactions are, therefore, kept separate from Revenue accounts.

Cash on Hand and in Banks $2,455.55

Non-Revenue cash is carried in the same account as Revenue cash and all disbursements are made from one bank account.

For details of this amount we refer you to the reconciliation of the Treasurer's cash account shown, Pages one and two.

Loans Authorized $8,994.22

This account represents the balance of a loan made from the state in the amount of $59,709.62, appropriated for Unemployment Relief Construction.

A payment by the state was received on January 14, 1933 in the amount of $1,078.22 reimbursing the city for a balance due for expenditures made by the city on this account in 1932, thus reducing this amount to the unexpended balance of $7,916.00 as shown under appropriation balances.

Appropriation Balances $11,449.77

The appropriation balances shown above are listed in detail in the Non-Revenue Account on the Balance Sheet and represent unexpended balances carried over to 1933. This amount shows a decrease for the year of $43,510.57.

Bonded Debt $4,281,000.00

The Municipal Indebtedness of the city was reduced by $398,000.00 during the year 1932 as follows:

Loans Paid during the year	$498,000.00
Loans Issued during the year	100,000.00
Decrease	$398,000.00

Details regarding the outstanding bonds are shown in Exhibit A — Schedule II.

Trust Funds

Cemetery Trust Funds $620,951.06

Cemetery Trust Funds held by the Treasurer of the Cemetery Funds, consisting of securities and cash on deposit in Savings Banks, were presented for our inspection and verification and were found to be in agreement with the controlling account carried in the City Auditor's general ledger. Cash Funds on deposit in Savings Banks were further verified with the depositaries. These funds increased during the year by $19,886.53. Further details of Cemetery Trust Funds are shown in Exhibit A — Schedule VII.

Library Trust Funds $57,305.78

Library Trust Funds in the custody of the Librarian and City Treasurer, consisting of cash on deposit in Savings Banks, were examined and verified with the depositaries.

The amounts certified to by the various depositaries were found to be in agreement with the records of the custodians and the City Auditor's general ledger.

Library Trust Funds increased $297.88 during the year. Exhibit A — Schedule VIIIa shows the details of the Library Trust Funds.

Cash Receipts and Disbursements

Cash Receipts and Disbursements as shown in Exhibits D and E were checked in detail from the Cash Receipts and Disbursements records of the City Auditor to the card records and the totals to the City Treasurer's Cash Book.

Statement of Budget Accounts

The appropriation ledger containing Departmental Budget Accounts was checked in detail.

Cash Receipts credited to the appropriations were checked and verified. Departmental and Municipal transfers and appropriation balances were also verified.

Resolutions of the Board of Mayor and Aldermen recorded by the City Clerk were examined.

Appropriations, as shown in Exhibit B, were found to be in agreement with the resolutions voted by the Board of Mayor and Aldermen.

Estimated Revenue

Estimated Revenue is the term applied to all revenue of the city except taxes, water bills and money raised by the sale of bonds.

The figures shown in Exhibit C are the actual revenues of 1932, with the exceptions noted above.

Departmental Accounts Receivable

Departmental Accounts Receivable were examined and found to be in agreement with their respective controls in the general ledger kept by the City Auditor. Cash Receipts of the various departments were listed and added and found to have been paid to the City Treasurer and duly recorded on the books of the City Auditor.

Further details regarding the various departmental accounts may be had by reference to the Departmental Statements shown in Exhibits G to R, inclusive.

CONCLUSION

We wish to express our thanks to the City Officials and other employees of the City of Manchester, who, by their co-operation, rendered valuable assistance to the members of our staff during the progress of the audit.

Respectfully submitted,

FRANK J. THUNBERG & COMPANY,

by

FRANK J. THUNBERG,

Public Accountant

City of Manchester

EXHIBIT A

Balance Sheet, December 31, 1932

PART I — REVENUE ACCOUNTS

Assets			Liabilities		
Cash in Bank and Office	$140,025.12		*Current Debt*		
City Clerk's Cash Fund	100.00		Temporary Revenue Loan		$500,000.00
Tax Collectors' Cash Fund	200.00		*Appropriation Balances*		
Total Cash in Bank and Office		$140,325.12	Carpenter Memorial Library	$213.17	
Taxes Receivable			Charities Department	45,000.00	
Taxes of 1930	$409.00		Fire Insurance on Public Buildings	7,000.00	
Taxes of 1931	4,161.21		Water Department	56,718.83	
Taxes of 1932	484,544.47		*Total Appropriation Balances*		108,932.00
Total Taxes Receivable		489,114.68	Revenue of 1932		86,931.92
Tax Titles		67,365.70	Revenue of 1933 (Automobile Permits)		33,748.35
Tax Deeds		20,185.82	Water Revenue (Reserved for Appropriation when collected)		2,950.87
Departmental Accounts Receivable			Tailings Account		2,764.14
Health Department	$741.86				
Highway Department	11,020.31				
School Department	3,122.92				
Pine Grove Cemetery	413.00				
Valley Cemetery	51.00				
Piscataquog Cemetery	36.00				
Total Departmental Accounts Receivable		15,385.09			
Water		2,950.87			
TOTAL ASSETS		$735,327.28	*TOTAL LIABILITIES*		$735,327.28

City of Manchester

EXHIBIT A

Balance Sheet, December 31, 1932

PART II — NON-REVENUE ACCOUNTS — GENERAL

Assets		Liabilities		
Cash on Hand and in Bank	$2,455.55	*Appropriation Balances*		
Loans Authorized	8,994.22	New Highways	$1,130.41	
		New Sewers Emergency	1,397.27	
		Highways — New Sidewalks	1,006.09	
		Unemployment Relief Construction	7,916.00	
		Total Appropriation Balances		$11,449.77
TOTAL ASSETS	$11,449.77	*TOTAL LIABILITIES*		$11,449.77

City of Manchester

EXHIBIT A

Balance Sheet, December 31, 1932

PART III — INDEBTEDNESS

Assets		Liabilities		
Net Bonded Debt — Balancing Account	$4,281,000.00	*Bonded Debt — Serial*		
		Fire Loans	$92,280.00	
		Health Loans	2,574.00	
		Sewer Loans	1,041,103.00	
		Highway Loans	1,090,393.00	
		Bridge Loans	568,116.00	
		School Loans	1,338,410.00	
		Water Loans	94,000.00	
		Recreation Loans	27,624.00	
		War Memorial Loans	26,500.00	
				4,281,000.00
TOTAL ASSETS	$4,281,000.00	*TOTAL LIABILITIES*		$4,281,000.00

City of Manchester

EXHIBIT A

Balance Sheet, December 31, 1932

PART IV — TRUST FUNDS

Assets

Cemetery Trust Funds		
Cash on Deposit	$205,451.06	
Securities	415,500.00	
Total Cemetery Trust Funds		$620,951.06
Library Trust Funds		
Cash on Deposit		57,305.78
Rock Rimmon Park Fund		
Cash on Deposit		17,922.95
Fire Damage Replacement Fund		
Cash on Deposit		38,553.35
Nathan P. Hunt Children's Entertainment Fund		
Cash on deposit		5,083.33
Nathan P. Hunt School Prize and Book Fund		
Cash on Deposit		3,050.00
Herrick Fund		
Cash on Deposit		500.00
C. H. Bartlett Legacy		
Cash on Deposit		10,542.56

Liabilities

Cemetery Trust Funds		
Pine Grove Perpetual Care	$497,558.78	
Valley Perpetual Care	78,631.20	
Piscataquog Perpetual Care	13,568.84	
Merrill Yard Perpetual Care	4,936.02	
Amoskeag Perpetual Care	1,106.58	
Stowell Perpetual Care	535.05	
Pine Grove Specials (Exhibit A —Schedule 7)	18,608.99	
Valley Specials (Exhibit A—Schedule 7)	5,212.72	
Merrill Yard Specials (Exhibit A — Schedule 7)	203.89	
Gale Fund Income Account	588.99	
Total Cemetery Trust Funds		$620,951.06
Library Trust Funds		
Dean Fund	$14,042.62	
Mary A. Elliott Fund	5,888.83	
Eliza A. Eaton Fund	4,471.31	
Emily A. Smith Fund	5,752.25	
Michael Prout Fund	7,992.81	
Moody Currier Fund	5,000.00	

Edwin Jones Fund	5,037.35	
John Hosley Fund	5,000.00	
John Hosley Fund — Income Account	2,211.61	
James Liddell Arnott Fund	1,018.63	
Income Account — General	890.37	
Total Library Trust Funds		57,305.78
Other Funds		
Rock Rimmon Park Improvement Fund	$17,922.95	
Fire Damage Replacement Fund	38,553.35	
C. H. Bartlett Legacy Income Account	10,542.56	
Nathan P. Hunt Children's Entertainment Fund	5,083.33	
Nathan P. Hunt School Prize and Book Fund	3,050.00	
Herrick Fund	500.00	
Total Other Funds		75,652.19
TOTAL FUNDS		$753,909.03

TOTAL FUNDS $753,909.03

City of Manchester

EXHIBIT A — SCHEDULE I

STATEMENT OF TEMPORARY LOANS

For the Year Ended December 31, 1932

Date Issued	*Payable At*	*Date Due*	*Interest Rate*	*Amount*
1932				
Jan. 27	Amoskeag National Bank	Apr. 26, 1932	6.00%	$40,000.00
Jan. 27	Manchester National Bank	Apr. 26, 1932	6.00%	30,000.00
Jan. 27	Merchants National Bank	Apr. 26, 1932	6.00%	20,000.00
Jan. 27	Hillsboro County Savings Bank	Apr. 26, 1932	6.00%	10,000.00
Feb. 2	National Shawmut, Boston, Mass.	Nov. 30, 1932	6.00%	500,000.00
Apr. 29	National Shawmut, Boston, Mass.	Dec. 15, 1932	5.00%	200,000.00
May 20	Amoskeag National Bank	Aug. 18, 1932	6.00%	20,000.00
May 20	Manchester National Bank	Aug. 18, 1932	6.00%	15,000.00
May 20	Merchants National Bank	Aug. 18, 1932	6.00%	15,000.00
June 6	First National, Boston, Mass.	Sept. 30, 1932	4.50%	150,000.00
Sept. 16	First National, Boston, Mass.	Apr. 12, 1933	3.97%	400,000.00
Nov. 2	Chase National, Boston, Mass.	Mar. 8, 1933	3.49%	100,000.00
	TOTAL TEMPORARY LOANS ISSUED DURING THE YEAR			$1,500,000.00

SUMMARY

Balance Outstanding January 1, 1932	$300,000.00
Total Loans Issued During the Year	1,500,000.00
Total	$1,800,000.00
Deduct — Loans Paid During the Year	1,300,000.00
BALANCE OUTSTANDING DECEMBER 31, 1932	$500,000.00

City of Manchester

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICPAL INDEBTEDNESS

December 31, 1932

Date of Issue	PURPOSE OF LOAN	Date Due	Rate of Interest	Original Amount	Present Amount
July 1, 1913	Kelley Street Bridge	July 1, 1933	4%	$100,000.00	$5,000.00
Oct. 1, 1913	Highways — Sewers	Oct. 1, 1933	4%	100,000.00	5,000.00
July 1, 1914	Highways — Sewers	July 1, 1934	4%	100,000.00	10,000.00
Mar. 1, 1915	Destructor Plant—Highways—Sewers—Schools	Mar. 1, 1935	4%	150,000.00	30,000.00
Aug. 1, 1916	Highways — Sewers	Aug. 1, 1936	4%	100,000.00	20,000.00
Aug. 1, 1916	Bakersville School	Aug. 1, 1936	4%	100,000.00	20,000.00
Aug. 1, 1917	Highways — Sewers — Fire — Health	Aug. 1, 1937	4%	200,000.00	50,000.00
Mar. 1, 1919	Highways — Sewers	Mar. 1, 1939	4%	300,000.00	35,000.00
Aug. 1, 1920	New Schools and Equipment	Aug. 1, 1940	5%	350,000.00	140,000.00
Jan. 1, 1921	New Schools and Equipment	Jan. 1, 1941	5%	300,000.00	135,000.00
Apr. 1, 1921	Weston School and Equipment	Apr. 1, 1941	5%	63,000.00	27,000.00
May 1, 1921	New Schools and Equipment	May 1, 1941	5%	300,000.00	135,000.00
June 1, 1921	Amoskeag Bridge	June 1, 1936	5%	145,000.00	36,000.00
July 1, 1921	New Sewers	July 1, 1941	5%	50,000.00	18,000.00
Oct. 1, 1921	New Schools and Equipment	Oct. 1, 1941	5%	300,000.00	135,000.00
Oct. 1, 1921	Kelley Street Sewer	Oct. 1, 1941	4%	100,000.00	45,000.00
Jan. 1, 1922	Repairs to Spring Street School	Jan. 1, 1942	4½%	20,000.00	10,000.00
Mar. 1, 1922	New Schools and Equipment	Mar. 1, 1942	4%	600,000.00	300,000.00
July 1, 1922	New Sewers	July 1, 1942	4%	300,000.00	150,000.00
Sept. 1, 1922	New Schools	Sept. 1, 1942	4%	300,000.00	150,000.00
Oct. 1, 1922	Motor Fire Apparatus	Oct. 1, 1942	4%	60,000.00	30,000.00
Dec. 1, 1922	New Schools	Dec. 1, 1942	4%	300,000.00	150,000.00
Feb. 1, 1923	New Sewers	Feb. 1, 1943	4%	100,000.00	55,000.00
Apr. 1, 1923	New Sewers	Apr. 1, 1943	4%	100,000.00	55,000.00
May 1, 1923	Queen City Bridge	May 1, 1943	4%	900,000.00	495,000.00
July 1, 1923	New Sewers	July 1, 1943	4%	50,000.00	27,500.00
July 1, 1923	New Sewers	July 1, 1943	4%	40,000.00	22,000.00
Oct. 1, 1923	Motor Fire Apparatus and Fire Alarm	Oct. 1, 1943	4%	60,000.00	33,000.00
Dec. 1, 1923	New Schools	Dec. 1, 1943	4%	100,000.00	55,000.00
Aug. 1, 1924	New Highways	Aug. 1, 1934	4%	100,000.00	20,000.00
Aug. 1, 1924	New Sewers	Aug. 1, 1944	4%	30,000.00	14,000.00
Dec. 1, 1924	Youngsville School and Equipment	Dec. 1, 1944	4%	35,000.00	19,000.00
June 1, 1925	New Highways	June 1, 1935	4%	100,000.00	30,000.00
June 1, 1925	New Sewers	June 1, 1945	4%	200,000.00	130,000.00

EXHIBIT A — SCHEDULE II — *Concluded*

Date of Issue	PURPOSE OF LOAN	Date Due	Rate of Interest	Original Amount	Present Amount
Aug. 1, 1925	Hallsville School Addition	Aug. 1, 1933	4%	16,000.00	2,000.00
Sept. 1, 1925	Enlarging and Improving Water Works	Sept. 1, 1945	4%	150,000.00	94,000.00
June 1, 1926	New Highways	June 1, 1936	4%	100,000.00	40,000.00
June 1, 1926	New Sewers	June 1, 1946	4%	100,000.00	70,000.00
Oct. 1, 1926	Cemetery Brook Culvert	Oct. 1, 1936	4%	20,000.00	8,000.00
May 1, 1927	New Highways	May 1, 1942	4%	100,000.00	65,000.00
June 1, 1927	New Sewers	June 1, 1947	4%	50,000.00	35,000.00
Aug. 1, 1927	New Highways	Aug. 1, 1942	4%	100,000.00	65,000.00
Aug. 1, 1927	New Sewers	Aug. 1, 1947	4%	25,000.00	15,000.00
Feb. 1, 1928	Reconstruction Kelley's Falls Bridge	Feb. 1, 1938	4%	30,000.00	18,000.00
Feb. 1, 1928	Cemetery Brook Culvert and New Sewers	Feb. 1, 1948	4%	55,000.00	43,000.00
May 1, 1928	Lake Road Construction	May 1, 1948	4%	50,000.00	38,000.00
July 1, 1928	Permanent Streets and New Sewers	July 1, 1948	4%	150,000.00	118,000.00
July 1, 1928	Macadamizing Existing Highways	July 1, 1938	4%	50,000.00	30,000.00
July 1, 1928	School Buildings and Equipment	July 1, 1948	4%	24,000.00	16,000.00
July 1, 1928	World War Memorial	July 1, 1948	4%	34,500.00	26,500.00
July 1, 1929	Streets and Sewers	July 1, 1949	4½%	175,000.00	148,000.00
July 1, 1929	Macadamizing Highways	July 1, 1934	4½%	100,000.00	40,000.00
Sept. 1, 1929	Motor Driven Fire Apparatus	Sept. 1, 1949	4½%	23,000.00	17,000.00
Sept. 1, 1929	New Sewers	Sept. 1, 1949	4½%	50,000.00	41,000.00
Sept. 1, 1930	Permanent Improvements	Sept. 1, 1950	4%	425,000.00	375,000.00
Oct. 1, 1931	Permanent Improvements	Oct. 1, 1951	4%	300,000.00	285,000.00
Apr. 1, 1932	Permanent Improvements	Apr. 1, 1952	4½%	100,000.00	100,000.00
	TOTAL			$8,380,500.00	$4,281,000.00

SUMMARY

Total Municipal Debt—January 1, 1932	$4,679,000.00
Add—Loans Issued During the Year	100,000.00
Total	4,779,000.00
Deduct—Loans Paid during the Year	498,000.00
TOTAL MUNICIPAL DEBT—DECEMBER, 31, 1932	$4,281,000.00

City of Manchester

EXHIBIT A — SCHEDULE III

STATEMENT OF LOANS AUTHORIZED

During the Year Ended December 31, 1932

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Amount Authorized	Rate Sold at		Cash Received
April 1, 1932	Permanent Improvements	April 1, 1952	4%	$100,000.00	4½%	Sold at Par	$100,000.00

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE IV

STATEMENT OF REVENUE OF PRIOR YEARS

REVENUE OF 1931 AND PRIOR YEARS

Balance January 1, 1932		$183,543.63
Additions		
Adjustments	$66.02	
Refunds	21.00	
Voluntary Taxes	678.00	
Total Additions		765.02
Total Additions and Balance		$184,308.65
Deductions		
Abatement of Taxes	$25,081.63	
School Rentals	550.00	
Highway Department Accounts Receivable Abated	205.10	
Transferred to Cemeteries Department	53.00	
Transferred to Highway Department	2,305.03	
Tax Collector's Department Adjustment	60.00	
Recording Fees — Tax Deeds	208.75	
Total Deductions		28,463.51
BALANCE TRANSFERRED TO REVENUE OF 1932 AND PRIOR YEARS (Exhibit A — Schedule V)		$155,845.14

City of Manchester

EXHIBIT A — SCHEDULE V

STATEMENT OF REVENUE OF 1932

Property Tax Warrant		$2,766,054.36	
Poll Tax Warrant		81,246.00	
Additional Tax Warrants Issued		868.55	
Amount to be raised from Estimated Revenue		500,000.00	
Voluntary Taxes		1,532.00	
Unexpended Balances from Revenue		21,962.08	
Appropriations			
Transferred from Revenue of Prior Years (Exhibit A — Schedule IV)		155,845.14	
Total			$3,527,508.13
Deductions			
Appropriations and Other Charges		$2,654,917.81	
Additional Appropriations			
Charity Department	$62,000.00		
Health Department	2,000.00		
Highway Department—Sewers	6,000.00		
Highway Department—Sidewalks	1,000.00		
Municipal Golf Course	4,500.00		
Police Department — Heating Apparatus	1,500.00		
Recreation and Aviation Department	1,600.00		
School Department	299.00		
Emergency Relief Gardens	1,000.00		
Total Additional Appropriations		79,899.00	
Other Charges			
Appropriation Overdrafts	$18,059.34		
Discount on Taxes	34,011.86		
County Tax	288,753.00		
School Per Capita Tax	22,470.00		
State Tax	250,390.00		
1932 Tax Abatements	36,260.99		
Amounts Transferred to Estimated Revenue	55,814.21		
Total Other Charges		705,759.40	
Total Deductions			3,440,576.21
BALANCE FOR EXHIBIT A—DECEMBER 31, 1932			$86,931.92

City of Manchester

EXHIBIT A — SCHEDULE VI

CEMETERY TRUST FUNDS

Income Account — For the Year Ended December 31, 1932

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
Balance — January 1, 1932	$44,069.64	$15,031.32	$4,203.68	$1,385.28	$85.83	$4,694.64	$26.77
Add							
Interest on Bonds	13,902.92	2,795.00	.....	75.00	.....	.....	.....
Interest from Savings Banks	7,178.09	670.17	597.09	175.61	40.75	1,006.61	24.28
Interest on Lots Sold	46.59	.....	.....	.....	.....	.....	.....
Premium on Bonds	506.25	.....	.....	.....	.....	.....	.....
TOTAL	$65,703.49	$18,496.49	$4,800.77	$1,635.89	$126.58	$5,701.25	$51.05
Expenditures							
Perpetual Care	$10,880.00	$1,562.00	$236.00	$109.00	$27.00	.....	$16.00
Semi-Perpetual Care	1,058.30	.....	.....	.....	.....	.....	.....
Single Graves	505.69	.....	.....	.....	.....	.....	.....
Special Care	64.00	16.00	.....	.....	.....	$480.65	.....
Materials and Supplies	1,079.95	.....	.....	.....	.....	.....	.....
Safety Deposit Box Rent	15.00	10.00	.....	.....	.....	.....	.....
Salary of Treasurer	500.00	.....	.....	.....	.....	.....	.....
Filling Vases	.....	45.00	.....	.....	.....	.....	.....
Care of Eastman Lot	.....	.....	10.00	.....	.....	.....	.....
Care of Stark Lot	.....	.....	.....	.....	.....	60.00	.....
Accrued Int. on Bonds Purchased	1,087.50	.....	.....	.....	.....	.....	.....
Total	15,190.44	1,633.00	$246.00	$109.00	$27.00	$540.65	$16.00
BALANCE — DEC. 31, 1932	$50,513.05	$16,863.49	$4,554.77	$1,526.89	$99.58	$5,160.60	$35.05

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer, December 31, 1932

PINE GROVE CEMETERY

Securities

Par Value	Description	Rate	Maturity	Serial Numbers	Book Value
30M	Manchester, City of—Fire Department Bonds	4 %	Oct. 1, 1933/42	No. 31–60 Inclusive	$30,000.00
38M	Manchester, City of—Highway Bonds	4 %	May 1, 1933/48	No. 13–50 Inclusive	38,000.00
19M	Manchester, City of—School Bonds	4 %	Dec. 1, 1933/44	No. 17–35 Inclusive	19,000.00
10M	Manchester, City of—School Bonds	5 %	Apr. 1, 1938/42	No. 54–63 Inclusive	10,000.00
2M	Manchester, City of—School Bonds	4 %	Aug. 1, 1933	No. 15–16 Inclusive	2,000.00
50M	Manchester, City of—School Bonds	4 %	Sept. 1, 1933/37	No. 151–166–214 Inclusive	50,000.00
1M	Manchester, City of—School Bonds	5 %	Apr. 1, 1933	No. 37	1,000.00
10M	Manchester, City of—Sewer Bonds	4 %	Feb. 1, 1936/37	No. 61–70 Inclusive	10,000.00
41M	Manchester, City of—Sewer Bonds	4½ %	Sept. 1, 1933/49	No. 10–50 Inclusive	41,000.00
54M	Manchester, City of—Water Bonds	4 %	Sept. 1, 1933/41	No. 62–84, 70–72, 78–125 Incl.	54,000.00
100M	Manchester, City of—Permanent Imp'nt Bonds	4½ %	Apr. 1, 1933/52	No. 1–100 Inclusive	100,000.00
	TOTAL SECURITIES				$355,000.00

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer, December 31, 1932

PINE GROVE CEMETERY

Continued

Cash on Deposit

Depositary Bank	Book Number	Amount	
Amoskeag Savings Bank	151323	$14,178.62	
Hillsborough County Savings Bank	16073	13,786.75	
Hillsborough County Savings Bank	20250	12,728.71	
Manchester Savings Bank	50420	35,574.27	
Mechanics Savings Bank	3413	7,830.02	
Mechanics Savings Bank	4522	10,716.92	
Mechanics Savings Bank	4407	11,002.39	
Merchants National Bank	271	33,900.39	
Merrimack River Savings Bank	57755	2,840.71	
TOTAL CASH ON DEPOSIT			142,558.78
TOTAL PINE GROVE CEMETERY FUND			$497,558.78

VALLEY CEMETERY

Securities

Par Value	Description	Rate	Maturity	Serial Numbers	Book Value
15M	Manchester, City of—School Bonds	5 %	Apr. 1, 1933/38	No. 38–52 Inclusive	$15,000.00
17M	Manchester, City of—Fire Apparatus Bonds	4½ %	Sept. 1, 1933/49	No. 7–23 Inclusive	17,000.00
1M	Manchester, City of—Amoskeag Bridge Bonds	5 %	June 1, 1935	No. 135	1,000.00
26½M	Manchester, City of—War Memorial Bonds	4 %	July 1, 1933/48	No. 9–40 Inclusive	26,500.00
	TOTAL SECURITIES				$59,500.00

Cash on Deposit

Depositary Bank	Book Number	Amount	
Amoskeag Savings Bank	68808	$2,798.90	
Hillsborough County Savings Bank	16072	6,735.56	
Manchester Savings Bank	154498	5,613.59	
Mechanics Savings Bank	5569	3,983.15	
TOTAL CASH ON DEPOSIT			19,131.20
TOTAL VALLEY CEMETERY FUND			$78,631.20

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer, December 31, 1932

Continued

MERRILL CEMETERY

Securities

Par Value	Description	Rate	Maturity	Serial Numbers	Book Value
1M	Manchester, City of — School Bonds	5%	Apr. 1, 1938	No. 53	$1,000.00

Cash on Deposit

Depositary Bank	Book Number	
Amoskeag Savings Bank	69517	3,936.02
TOTAL MERRILL CEMETERY FUND		$4,936.02

PISCATAQUOG CEMETERY

Cash on Deposit

Depositary Bank	Book Number	Amount
Amoskeag Savings Bank	126851	$2,077.52
Amoskeag Savings Bank	126852	74.02
Amoskeag Savings Bank	126853	1,345.50
Amoskeag Savings Bank	126854	10,071.80
TOTAL PISCATAQUOG CEMETERY		$13,568.84

AMOSKEAG CEMETERY

Cash on Deposit

Depositary Bank	Book Number	Amount
Amoskeag Savings Bank	151322	$1,106.58

STOWELL CEMETERY

Cash on Deposit

Depositary Bank	Book Number	Amount
Manchester Savings Bank	145818	$535.05

City of Manchester
EXHIBIT A — SCHEDULE VII
STATEMENT OF CEMETERY TRUST FUNDS
In Custody of the City Treasurer, December 31, 1932 — *Continued*
SPECIAL CEMETERY TRUST FUNDS
Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Edith F. Stark	Amoskeag	122381	$1,612.38
Mrs. Charles D. Welch	Amoskeag	154127	224.01
George F. Sargent	Amoskeag	152887	434.16
Emily Theuner	Amoskeag	157155	53.73
Charles W. Powell	Amoskeag	160833	111.16
Maria F. Laport	Amoskeag	161396	110.13
Hattie C. Curtis	Amoskeag	164246	106.06
Frank W. Avery	Amoskeag	168482	104.44
Clara E. Colby	Amoskeag	172472	103.86
Leland and Waldron	Amoskeag	174597	205.97
L. V. Heath	Amoskeag	183244	155.96
John Rustler	Amoskeag	190698	100.27
Medora W. Elliott	Amoskeag	188141	507.09
Ralph I. Bean	Amoskeag	193305	200.67
Oliver Gould	Manchester	94650	500.00
May F. Nichols	Manchester	113370	753.98
Barton and Hill	Manchester	115154	1,938.19
Lucy E. Hodge	Manchester	115190	277.00
Eleanor J. Annis	Manchester	134034	111.29
Robert Laing	Manchester	137449	242.01
Nathaniel Clark	Manchester	143971	171.52
James H. Mendell	Manchester	147048	235.92
Clark and Prescott	Manchester	148483	163.84
George N. Baker	Manchester	152110	102.94
George W. Weeks	Manchester	153173	201.21
Anna C. Reischer	Manchester	153969	207.79
Clara E. Whittemore	Manchester	156405	524.49
Horace P. Simpson	Manchester	159383	151.32
Benjamin F. Greer	Manchester	159813	102.39
Gray and Greer	Manchester	159812	102.39
Stratton and Rollins	Manchester	162820	125.42
Emily E. Killey	Mechanics	7815	2,623.39
Elizabeth Alexander	Mechanics	13382	115.63
Silas C. Stetson	Mechanics	13511	180.46
Orra V. Chace	Mechanics	13606	515.54
Frank W. Randall	Mechanics	13707	114.53
Rachel B. Reid	Mechanics	13831	594.67
Frank Murray	Mechanics	14204	111.80

City of Manchester
EXHIBIT A — SCHEDULE VII
STATEMENT OF CEMETERY TRUST FUNDS
In Custody of the City Treasurer, December 31, 1932 — *Continued*
SPECIAL CEMETERY TRUST FUNDS
Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Tillie F. Robinson	Mechanics	14232	107.26
John C. Peterson	Mechanics	14390	107.95
Emma M. Blakeley	Mechanics	14627	104.63
Charles E. Chapman	Mechanics	14932	162.47
Bertha Morton	Mechanics	15025	160.33
James C. Stockdale	Mechanics	15032	104.27
Mary I. Dixon	Mechanics	15548	50.61
Frank W. Dunsmoor	Mechanics	16021	208.57
Clarence M. Woodbury	Hillsborough County	20357	123.88
James R. Straw	Hillsborough County	20719	222.20
Ellen Washburn	Hillsborough County	22138	100.21
Myra C. Corey	Hillsborough County	22278	114.98
Nathan P. Hunt	Hillsborough County	26962	209.24
S. P. Cannon	Merrimack River	77886	119.24
S. P. Cannon	Amoskeag	185388	126.56
William P. Ingham	Merrimack River	77516	398.69
William P. Ingham	Mechanics	15589	428.49
Charles H. Robie	Merrimack River	80024	82.19
Charles H. Robie	Amoskeag	185389	87.23
Flora A. Cleworth	Merrimack River	78273	85.28
Flora A. Cleworth	Mechanics	15585	91.60
Rogler and Grimmler	Merrimack River	81685	82.19
Rogler and Grimmler	Amoskeag	185390	87.25
George E. Rogers	Merrimack River	82544	82.90
George E. Rogers	Amoskeag	185391	87.98
Cora A. Gile	Merrimack River	83808	82.91
Cora A. Gile	Amoskeag	185387	88.00
Fannie L. Roper	Merrimack River	85642	81.93
Fannie L. Roper	Mechanics	15588	88.03
Lovica E. Gove	Merrimack River	88421	105.74
Lovica E. Gove	Mechanics	15587	113.62
Estella J. Stevens	Merrimack River	89127	51.83
Estella J. Stevens	Mechanics	15586	55.69
Herbert S. Clough	Merrimack River	92093	99.99
Herbert S. Clough	Mechanics	15590	107.44

TOTAL PINE GROVE CEMETERY SPECIAL FUNDS $18,608.99

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer, December 31, 1932

Continued

SPECIAL CEMETERY TRUST FUNDS

Valley Cemetery

Fund	Savings Bank	Book Number	Amount
Sawyer and Breen	Amoskeag	154784	$116.78
Emma T. Parker	Amoskeag	173017	307.74
M. J. G. Tewksbury	Amoskeag	177022	177.23
E. W. Harrington	Manchester	108743	3,446.68
Elizabeth Holden Healy	Manchester	147047	104.68
Nathan P. Hunt	Hillsborough County	26962	209.25
Hannah A. Currier	Merrimack River	42740	412.48
Hannah A. Currier	Amoskeag	185386	437.88
TOTAL VALLEY CEMETERY SPECIAL FUNDS			$5,212.72

Merrill Cemetery

Cleaves N. Harvey	Manchester	149756	$203.89

Special

Gale Fund	Amoskeag	34108	$588.99

Summary of Special Trust Funds

Pine Grove Cemetery	$18,608.99
Valley Cemetery	5,212.72
Merrill Cemetery	203.89
Gale Fund	588.99
TOTAL SPECIAL CEMETERY TRUST FUNDS	$24,614.59

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer, December 31, 1932

Concluded

Summary of Cemetery Trust Funds

Pine Grove Cemetery	$497,558.78
Valley Cemetery	78,631.20
Merrill Cemetery	4,936.02
Piscataquog Cemetery	13,568.84
Amoskeag Cemetery	1,106.58
Stowell Cemetery	535.05
Special Trust Funds	24,614.59
TOTAL	$620,951.06

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees

Cash on Deposit	Book Number	Balance Jan. 1, 1932	Income	Withdrawals	Balance Dec. 31, 1932
Dean Fund					
Amoskeag Savings Bank	94654	$2,831.71	$128.82	.....	$2,960.53
Manchester Savings Bank	16445	3,213.41	146.18	.....	3,359.69
Manchester Savings Bank	75958	1,773.36	80.66	.....	1,854.02
Mechanics Savings Bank	6421	3,192.96	148.08	$402.19	2,938.85
Merrimack River Savings Bank	39195	1,412.98	.....	.....	1,412.98
Mechanics Savings Bank	15592	1,452.59	64.06	.....	1,516.65
Total		$13,877.01	$567.80	$402.19	$14,042.62
Eaton Fund					
Hillsborough County Savings Bank	106	$2,477.44	$99.08	$107.88	$2,468.64
Merrimack River Savings Bank	39196	965.91	.....	.....	965.91
Mechanics Savings Bank	15593	992.98	43.78	.....	1,036.76
Total		$4,436.33	$142.86	$107.88	$4,471.31
Michael Prout Fund					
Amoskeag Savings Bank	106269	$3,440.47	$162.00	$53.92	$3,548.55
Manchester Savings Bank	100664	3,213.00	146.18	273.64	3,085.54
Mechanics Savings Bank	7329	1,299.60	59.12	.....	1,358.72
Total		$7,953.07	$367.30	$327.56	$7,992.81

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees—*Concluded*

	Book Number	Balance Jan. 1, 1932	Income	Withdrawals	Balance Dec. 31, 1932
Elliott Fund					
Hillsborough County Savings Bank	104	$1,668.98	$66.44	$143.60	$1,591.82
Mechanics Savings Bank	6423	4,108.62	188.39	.....	4,297.01
Total		$5,777.60	$254.83	$143.60	$5,888.83
Hosley Fund Income Account					
Amoskeag Savings Bank	147827	$2,388.31	$108.66	$285.36	$2,211.61
Jones Fund					
Mechanics Savings Bank	11689	$5,006.71	$231.11	$200.47	$5,037.35
Emily A. Smith Fund					
Mechanics Savings Bank	7189	$5,678.40	$260.78	$186.93	$5,752.25
James Liddell Arnott Fund					
Manchester Savings Bank	159856	$1,000.10	$45.70	$27.17	$1,018.63
Income Account					
Merchants National Bank		$890.37	.....	.....	$890.37
TOTAL IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES					$47,305.78

City of Manchester

EXHIBIT A — SCHEDULE VIIIb

LIBRARY TRUST FUNDS

In Custody of City Treasurer

Cash on Deposit	Balance Jan. 1, 1932	Balance Dec. 31, 1932
Moody Currier Fund		
Amoskeag Savings Bank — Book No. 123865	$5,000.00	$5,000.00
John Hosley Fund		
Mechanics Savings Bank — Book No. 12466	5,000.00	5,000.00
Total in Custody of City Treasurer		10,000.00
Total in Custody of Library Trustees		47,305.78
TOTAL LIBRARY TRUST FUNDS		$57,305.78

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1932

Part I — *Revenue Appropriations*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
General Government					
Mayor	$4,900.00	$4.77	$4,904.77	$4,904.77	.....
Mayor's Incidentals	600.00	.....	600.00	600.00	.....
Aldermen	2,800.00	.....	2,800.00	2,800.00	.....
Auditor	4,502.50	3.25	4,505.75	4,505.75	.....
Treasurer	5,520.00	100.85	5,620.85	5,620.85	.....
Tax Collector	13,678.25	1,035.56	14,713.81	14,713.81	.....
Tax Collector — Special	4,325.00	.....	4,325.00	4,325.00	.....
Tax Collector Real Estate	1,200.00	156.59	1,356.59	1,356.59	.....
Assessors	17,162.50	.....	17,162.50	17,162.50	.....
Finance Commission	850.00	.....	850.00	850.00	.....
Law	1,700.00	.....	1,700.00	1,700.00	.....
City Clerk	8,948.00	4.50	8,952.50	8,952.50	.....
Superintendent of Buildings	12,500.00	.....	12,500.00	12,500.00	.....
Repairs to Public Buildings	26,761.34	1,159.60	27,920.94	27,920.94	.....
Election Expense	6,000.00	1,805.77	7,805.77	7,805.77	.....
Board of Registrars	3,440.00	50.98	3,490.98	3,490.98	.....
City Hall	5,819.97	438.49	6,258.46	6,258.46	.....
Old Court House	2,110.03	69.05	2,179.08	2,179.08	.....
Public Comfort Station	5,373.40	.....	5,373.40	5,373.40	.....
Care of City Clocks	850.00	.....	850.00	850.00	.....
Protection of Persons and Property					
Police Department	235,411.00	28.40	235,439.40	235,439.40	.....
Police Station Heating Apparatus	1,500.00	.....	1,500.00	1,500.00	.....
Municipal Court	4,250.00	.....	4,250.00	4,250.00	.....
Fire Department	243,246.87	.....	243,246.87	243,246.87	.....
Sealer of Weights and Measures	2,300.00	98.42	2,398.42	2,398.42	.....
Health and Sanitation					
Health Department	63,982.00	.....	63,982.00	63,982.00	.....
City Physician	1,350.00	.....	1,350.00	1,350.00	.....
Vital Statistics	1,200.00	.....	1,200.00	1,200.00	.....
Board of Examiners of Plumbers	50.00	.....	50.00	50.00	.....

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1932

Part I — *Revenue Appropriations — Continued*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Highways					
Administration	.....	21,717.82	21,717.82	21,717.82	.....
Highways Maintenance	60,000.00	15,405.22	75,405.22	75,405.22	.....
Sewers Maintenance	10,000.00	61.98	10,061.98	10,061.98	.....
Disposal of Refuse	85,000.00	4,864.73	89,864.73	89,864.73	.....
Street Cleaning	40,000.00	491.32	40,491.32	40,491.32	.....
Traffic Regulation	20,000.00	.....	20,000.00	20,000.00	.....
Transportation, Equipment and Supplies	.....	195,484.73	195,484.73	195,484.73	.....
Engineering	10,000.00	2,983.69	12,983.69	12,983.69	.....
New Sewers	6,000.00	1,167.61	7,167.61	7,167.61	.....
Sidewalks or Curbs	1,000.00	741.65	1,741.65	1,741.65	.....
Street Lighting	75,000.00	5,000.14	80,000.14	80,000.14	.....
Charities					
Administration and Outside Relief	121,911.95	45,212.76	167,124.71	122,124.71	$45,000.00
Charitable Gifts	2,000.00	.....	2,000.00	2,000.00	.....
Education					
Schools	725,549.10	4,298.80	729,847.90	729,847.90	.....
Carpenter Memorial Library	47,391.60	1,133.87	48,525.47	48,312.30	213.17
Recreation					
Parks and Commons	39,758.50	2,901.47	42,659.97	42,659.97	.....
Municipal Golf Course	10,729.00	765.91	11,494.91	11,494.91	.....
Unclassified					
Damages and Claims	5,000.00	.....	5,000.00	5,000.00	.....
Printing City Reports	1,500.00	.....	1,500.00	1,500.00	.....
Patriotic Purposes	900.00	.....	900.00	900.00	.....
Printing and Stationery	600.00	.....	600.00	600.00	.....
Incidentals	5,000.00	10.00	5,010.00	5,010.00	.....
Auditing	1,000.00	.....	1,000.00	1,000.00	.....

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1932

Part I — *Revenue Appropriations — Concluded*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Unclassified (Continued)					
Adjustment Board (Zoning)	1,000.00	.....	1,000.00	1,000.00	.....
City Planning Board	250.00	.....	250.00	250.00	.....
Fire Damage Replacement Fund	5,000.00	.....	5,000.00	5,000.00	.....
Publicity Fund	5,000.00	.....	5,000.00	5,000.00	.....
Aviation Field	3,600.00	5,998.29	9,598.29	9,598.29	.....
Manchester Athletic Field	3,300.00	572.35	3,872.35	3,872.35	.....
Emergency Relief Gardens	1,000.00	.....	1,000.00	1,000.00	.....
Fire Insurance on Public Buildings	.....	7,000.00	7,000.00	.....	7,000.00
Public Service Enterprises					
Water	.....	234,554.93	234,554.93	177,836.10	56,718.83
Public Scales	1,325.00	.....	1,325.00	1,325.00	.....
Cemeteries					
Pine Grove and Merrill Yard	29,500.00	14,100.59	43,600.59	43,600.59	.....
Valley and Piscataquog	4,170.80	1,946.00	6,116.80	6,116.80	.....
Amoskeag and Other Cemeteries	500.00	43.00	543.00	543.00	.....
Interest and Maturing Debt					
Interest on Temporary Loans	40,000.00	5,986.25	45,986.25	45,986.25	.....
Interest on General Loans	190,000.00	.....	190,000.00	190,000.00	.....
Maturing Debt	499,000.00	.....	499,000.00	499,000.00	.....
State Tax	250,390.00	.....	250,390.00	250,390.00	.....
County Tax	288,753.00	.....	288,753.00	288,753.00	.....
Per Capita School Tax	22,470.00	.....	22,470.00	22,470.00	.....
Taxes Abated after Payment	500.00	.....	500.00	500.00	.....
TOTALS	$3,296,429.81	$577,399.34	$3,873,829.15	$3,764,897.15	$108,932.00

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1932

Part II — *Non-Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
New Highways	$6,224.23	$16,718.67	$22,942.90	$21,812.49	$1,130.41
New Sewers	.....	85.60	85.60	85.60	.....
Highways — Resurfacing New	9,573.62	10,000.00	19,573.62	19,573.62	.....
War Memorial (Victory Park)	504.94	.....	504.94	504.94	.....
Building and Equipment (School Purposes)	25.06	.....	25.06	25.06	.....
Motor Fire Apparatus	69.84	.....	69.84	69.84	.....
Building Department	2,878.69	.....	2,878.69	2,878.69	.....
Recreation and Aviation	127.49	2,500.00	2,627.49	2,627.49	.....
Fire Department	1,291.70	.....	1,291.70	1,291.70	.....
New Sewers Emergency	21,989.21	83,668.35	105,657.56	104,260.29	1,397.27
Highways — New Sidewalks	4,986.42	952.77	5,939.19	4,933.10	1,006.09
Municipal Golf Course	6,737.14	1,355.06	8,092.20	8,092.20	.....
Henry J. Sweeney Memorial	250.00	.....	250.00	250.00	.....
Recreation and Aviation (Athletic Field)	302.00	.....	302.00	302.00	.....
Permanent Improvements of 1932	100,000.00	.....	100,000.00	100,000.00	.....
Unemployment Relief Construction	59,709.62	50,715.40	110,425.02	102,509.02	7,916.00
TOTALS	$214,669.96	$165,995.85	$380,665.81	$369,216.04	$11,449.77

City of Manchester

EXHIBIT C

ANALYSIS OF ESTIMATED REVENUE

Received During the Year 1932

Taxes — State		
Income Tax — 1931 Balance	$1,237.15	
Income Tax — 1932	97,115.11	
Insurance Taxes	18,106.96	
Railroad Taxes	42,446.82	
Savings Bank Taxes	113,505.96	
Total State Taxes		$272,412.00
Licenses		
Amusement	$3,494.90	
Auction	10.00	
Dog	4,304.00	
Junk	88.50	
Liquor	21.00	
Milk	500.00	
Pool, Billiards, etc.	1,672.50	
Plumbers	62.50	
All Others	2,877.13	
Total Licenses		13,030.53
Permits		
Automobile	$72,197.66	
Marriage	1,024.00	
Sewer	942.95	
Sunday Permits	899.00	
Total Permits		75,063.61
Fines		
Municipal Court	$9,176.85	
Evening School Fees	17.00	
Total Fines		9,193.85
Tax Collector		
Additional Taxes Collected Without Warrant	$635.75	
Cost of Tax Collections	6,020.08	
Cost of Tax Titles	2,174.85	
Excess Receipts Real Estate	1,422.94	
Total Tax Collector		10,253.62

Health and Sanitation		
Public Comfort Station	$390.86	
Total Health and Sanitation		390.86
Education		
Sale of Books and Supplies	$1,755.79	
Miscellaneous	1,162.78	
Total Education		2,918.57
Library		
Fines	$1,113.05	
Miscellaneous	156.24	
Total Library		1,269.29
Recreation		
Athletic Field	$1,585.01	
Aviation Field	606.25	
Dorr's Pond	98.64	
Golf Course	6,219.65	
Miscellaneous	1.50	
Rent of Toboggans	4.00	
State of New Hampshire	193.90	
Total Recreation		8,708.95
Other Enterprises		
Public Scales	$111.20	
Total Other Enterprises		111.20
Cemeteries		
Care of Lots and Graves	$811.60	
Interments	4,957.00	
Miscellaneous	4,212.50	
Sale of Lots and Graves	12,343.47	
Total Cemeteries		22,324.57
Miscellaneous		
Board of Adjustment Fees	$130.00	
Building Department	2.00	

City Hall	10.34	
Election Filing Fees	141.00	
Fire Department	318.84	
Total Miscellaneous		602.18
Interest		
On Deferred Taxes	$11,627.25	
On Deposits	4,247.76	
On Perpetual Care Funds	62.12	
On Tax Titles Redeemed	7,610.91	
Total Interest		23,548.04
Refunds		
Accrued Interest	$1,087.50	
City Clerk	201.00	
School Department	199.08	
Total Refunds		1,487.58
Departmental Accounts Receivable		
Cemetery	$491.50	
Fire	65.00	
Health	147.93	
Highway	56,737.18	
School	19,620.32	
Total Departmental Accounts Receivable		77,061.93
Adjustments		
Charities Department	$12.00	
Tax Collector	737.56	
Total Adjustments		749.56
Total Revenue of 1932		55,814.21
TOTAL ESTIMATED REVENUE		$574,940.55
Amount to be Raised	$500,000.00	

Transferred to			
Cemetery Trust Funds	$9,154.19		
Highway Department	55,709.98		
School Department	4,210.28		
Total Transfers		69,074.45	
Abatements			
School Department	$3,891.20		
Total Abatements		3,891.20	
Miscellaneous			
Tax Titles Recording Fees	1,974.90		
Total Miscellaneous		1,974.90	
TOTAL			$574,940.55

City of Manchester

EXHIBIT D

ANALYSIS OF CASH RECEIPTS

For the Year Ended December 31, 1932

Taxes		
1932 Property Taxes	$2,242,115.59	
1932 Poll Taxes	52,768.00	
Previous to 1932 Property Taxes	370,244.45	
Previous to 1932 Poll Taxes	7,645.50	
Total Taxes		$2,672,773.54
State		
1931 Income Tax Balance	$1,237.15	
1932 Income Tax	97,115.11	
Insurance Taxes	18,106.96	
Railroad Taxes	42,446.82	
Savings Bank Taxes	113,505.96	
Athletic Fund	193.90	
Welfare Relief	45,000.00	
Total State		317,605.90
Tax Titles and Tax Deeds		
Tax Titles Redemptions	$64,693.89	
Tax Deeds	16,273.14	
Taxes Collected on Deeded Property without Warrant	635.75	
Total Tax Titles and Tax Deeds		81,602.78
Licenses		
Amusements	$3,494.90	
Dog	4,304.00	
Junk	88.50	
Liquor	21.00	
Milk	500.00	
Pool, Billiards, etc.	1,672.50	
Plumbers	62.50	
All Others	2,887.13	
Total Licenses		13,030.53

Permits		
Automobile — 1932	$72,197.66	
Automobile — 1933	33,748.35	
Marriage	1,024.00	
Sewer	942.95	
Sunday Permits	899.00	
Total Permits		108,811.96
Fines		
Municipal Court	$9,176.85	
Evening School Fees	17.00	
Total Fines		9,193.85
Rents		
Parks and Playgrounds	$180.00	
Practical Arts High School	1,885.00	
Total Rents		2,065.00
General Government		
Tax Collector		
Cost of Tax Collections	$6,030.18	
Cost of Tax Titles Redeemed	2,174.85	
Excess Receipts Real Estate	1,422.94	
Total Tax Collector		9,627.97
City Clerk		
Election Filing Fees	$141.00	
City Hall Telephone Booth	10.34	
Total City Clerk		151.34
Protection of Persons and Property		
Fire Department		383.84
Health and Sanitation		
Health Department	$108.65	
Public Comfort Station	390.86	
Total Health and Sanitation		499.51

Education

Sale of Books and Supplies	$2,146.41	
Tuition	11,809.04	
Miscellaneous	1,260.00	
Total Education		15,215.45

Highways

Engineers	$78.75	
Highways — Maintenance	2,841.34	
Highways — New	1,709.08	
Sewers — Maintenance	51.52	
Sewers — New	30.00	
Sidewalks — New	952.77	
Transportation, Equipment and Supplies	1,749.39	
Street Cleaning	491.32	
Unemployment Relief Construction	50,715.40	
Total Highways		58,619.57

Library

Fines	$1,508.76	
Sales and Miscellaneous	206.70	
Total Library		1,715.46

Recreation

Athletic Field	$1,605.73	
Aviation Field	606.25	
Parks and Playgrounds	117.39	
Golf Course	6,219.65	
Total Recreation		8,549.02

Public Service Enterprises

Water Department	206,981.58

Other Enterprises

Public Scales	111.20

CEMETERIES

Pine Grove

Care of Lots and Graves	$712.50	
Interments	4,487.00	
Miscellaneous	4,133.50	
Sale of Lots and Graves	12,263.47	
Total Pine Grove		21,596.47

Valley

Care of Lots and Graves	$272.60	
Interments	360.00	
Miscellaneous	142.50	
Sale of Lots and Graves	80.00	
Total Valley		855.10

Piscataquog

Care of Lots and Graves	$84.00	
Interments	57.00	
Miscellaneous	3.00	
Total Piscataquog		144.00

Merrill

Interments	$12.00	
Total Merrill		12.00

Amoskeag

Interments	$41.00	
Miscellaneous	106.50	
Total Amoskeag		147.50

INTEREST

Bank Deposits

Amoskeag National Bank	$47.26	
Manchester Safety Deposit and Trust Company	222.18	
Amoskeag Trust Company	90.89	

Manchester National Bank	46.59	
Merchants National Bank	3,811.25	
Second National Bank — Boston, Mass.	29.59	
Total Interest on Bank Deposits		4,247.76
Miscellaneous Interest		
On Deferred Taxes	$11,617.15	
On Tax Titles Redeemed	7,610.91	
Perpetual Care Funds	62.12	
Total Miscellaneous Interest		19,290.18
Municipal Indebtedness		
General Loans	$100,000.00	
Temporary Loans	1,500,000.00	
Total Municipal Indebtedness		1,600,000.00
Trust Funds		
Pine Grove Cemetery Perpetual Care	$639.67	
Valley Cemetery Perpetual Care	394.84	
Amoskeag Cemetery Perpetual Care	125.00	
Piscataquog Cemetery Perpetual Care	150.00	
Total Trust Funds		1,309.51
Private Trust Funds		
Pine Grove Cemetery	$325.00	
Nathan P. Hunt Children's Entertainment	5,000.00	
Nathan P. Hunt School Prize and Book	3,000.00	
Herrick Fund	500.00	
Total Private Trust Funds		8,825.00
Trust Funds Income		
Amoskeag Cemetery	$27.00	
Merrill Cemetery	118.00	
Pine Grove Cemetery	13,982.59	
Piscataquog Cemetery	246.00	
Stowell Cemetery	16.00	

Valley Cemetery	1,700.00	
Salary of Clerk	500.00	
Vault Rentals	25.00	
C. H. Bartlett Legacy	2,482.81	
Stark Park	60.00	
Total Trust Funds Income		19,157.40
Library Trust Funds		
Income from Moody Currier Fund	$232.98	
Income from John Hosley Fund	229.68	
Income from Oliver Gould Fund	11.28	
Total Library Trust Funds		473.94
Unclassified		
Board of Adjustment	$130.00	
Building Department	2.00	
Revenue of Prior Years	15.00	
Total Unclassified		147.00
Refunds		
Accrued Interest	$1,087.50	
Charities Department	198.76	
City Clerk	24.50	
Election Expenses	30.00	
Municipal Golf Course	81.84	
Highway Department	9.59	
Police Department	28.40	
City Auditor	3.25	
Incidentals	10.00	
Vital Statistics	201.00	
Recreation and Aviation	26.40	
Interest on Temporary Loans	700.00	
School Department	272.04	
Tailings	27.42	
Tax Collector	184.32	
Total Refunds		2,885.02
TOTAL RECEIPTS FOR THE YEAR		$5,186,029.38
BALANCE ON HAND JANUARY 1, 1932		98,231.45
TOTAL CASH TO BE ACCOUNTED FOR		$5,284,260.83

City of Manchester

EXHIBIT E

ANALYSIS OF EXPENDITURES OF VARIOUS DEPARTMENTS

For the Year Ended December 31, 1932

Mayor		
Mayor's Salary	$3,000.00	
Mayor's Secretary	1,500.00	
Miscellaneous Expenses	403.94	
Mayor's Incidentals	600.00	
Total Mayor		$5,503.94
Aldermen		
Salaries	$2,600.00	
Expenditures	141.50	
Total Aldermen		2,741.50
Auditor		
Auditor's Salary	$2,500.00	
Clerk's Salary	1,325.00	
Expenditures	678.45	
Total Auditor		4,503.45
Treasurer		
Treasurer's Salary	$2,451.92	
Clerks' Salaries	3,887.17	
Expenditures	728.09	
Total Treasurer		5,620.85
Tax Collector		
Collector's Salary	$2,500.00	
Deputy Collectors' Salaries	3,887.17	
Clerks' Salaries	4,682.75	
Expenditures	3,643.89	
Total Tax Collector		14,713.81
Tax Collector Special		
Clerks' Salaries	$905.00	
Special Collectors' Salaries	2,729.00	
Special Collectors' Commissions	205.17	

Expenditures	35.60	
Special Real Estate Expense	1,175.19	
Total Tax Collector Special		5,049.96
Assessors		
Assessors' Salaries	$7,800.00	
Clerks' Salaries	5,365.00	
Engineer's Salary	2,000.00	
Expenditures	1,966.56	
Total Assessors		17,131.56
Finance Commission		
Commissioners' Salaries	$574.44	
Clerk's Salary	200.00	
Expenditures	61.70	
Total Finance Commission		836.14
Law		
Solicitor's Salary	$1,600.00	
Expenditures	37.31	
Total Law		1,637.31
City Clerk		
City Clerk's Salary	$3,000.00	
Clerks' Salaries	4,252.34	
Expenditures	1,491.27	
Total City Clerk		8,743.61
Department of Buildings		
Superintendent's Salary	$2,284.48	
Inspectors' Salaries	5,808.00	
Clerks' Salaries	2,585.60	
Expenditures	662.32	
Repairs to Public Buildings Salaries	19,563.13	
Repairs to Public Buildings Expenditures	8,019.65	
Total Department of Buildings		38,923.18

Board of Registrars		
Board's Salaries	$1,550.00	
Clerk's Salary	1,320.00	
Expenditures	620.98	
Total Board of Registrars		3,490.98
Elections		
Election Officials' Salaries	$6,100.00	
Expenditures	1,705.77	
Total Elections		7,805.77
City Hall		
Janitors' and Matron's Salaries	$3,339.00	
Expenditures	2,919.46	
Total City Hall		6,258.46
Old Court House		
Janitor's Salary	$1,325.00	
Expenditures	854.08	
Total Old Court House		2,179.08
Public Comfort Station		
Janitors' and Matrons' Salaries	$4,452.00	
Expenditures	915.93	
Total Public Comfort Station		5,367.93
Care of City Clocks		
Expenditures		737.76
Police Department		
Commissioners' Salaries	$315.00	
Chief's Salary	4,671.96	
Deputy Chief's Salary	2,695.34	
Captain's Salary	2,415.50	
Lieutenants, Sergeants and Patrolmen	209,227.17	
Pensions	6,520.75	
Expenditures	9,585.18	
Heating Apparatus	1,500.00	
Total Police Department		236,930.90

Municipal Court

Judge's Salary	$2,400.00	
Assistant Judge's Salary	350.00	
Clerk's Salary	750.00	
Probation Officer's Salary	750.00	
Total Municipal Court		4,250.00

Fire Department

Commissioners' Salaries	$350.00	
Chief's Salary	4,151.84	
Deputy Chiefs' Salaries	5,442.95	
Captains, Lieutenants, Permanent Men's Salaries	196,043.78	
Pensions	11,322.20	
Call Men's Salaries	6,430.20	
Superintendent Fire Alarm Telegraph Salary	2,140.92	
Expenditures	16,602.37	
Total Fire Department		242,484.26

Sealer of Weights and Measures

Sealer's Salary	$2,100.00	
Expenditures	298.42	
Total Sealer of Weights and Measures		2,398.42

Health Department

Board's Salaries	$600.00	
Health Officer's Salary	3,975.00	
Inspectors' Salaries	9,494.64	
Clerks' Salaries	2,360.30	
Nurses' and Dental Assistants' Salaries	15,643.79	
Dentists' Salaries	1,000.08	
School Physicians' Salaries	2,500.20	
Cleaning	261.50	
Hospital Payroll	12,414.93	
Expenditures, Hospital	8,375.88	
Expenditures, Miscellaneous	6,201.52	
Pension	1,000.08	
Total Health Department		63,827.92

Vital Statistics

Births, Deaths and Marriages		699.75

City Physician

Physician's Salary	$1,200.00	
Expenditures	26.75	
Total City Physician		1,226.75

Board of Examiners of Plumbers

Expenditures		49.94

Highways

Commissioners' Salaries	$650.00	
Surveyor's Salary	4,823.62	
Superintendents' Salaries	4,134.48	
Clerks' Salaries	5,884.50	
Timekeeper's Salary	1,384.61	
Administration Expenditures	1,211.81	
Highways Maintenance	14,431.62	
Pensions	10,004.50	
Sewers Maintenance	4,712.20	
Sewers — New	45.92	
Sewers — New — Emergency	57,548.54	
Refuse Disposal	44,805.93	
Street Cleaning	25,090.14	
Traffic Regulations	2,964.66	
Equipment and Supplies	129,460.13	
Transportation, Equipment and Supplies — Salaries	59,746.22	
Engineers' Salaries	3,988.55	
Engineers' Assistants — Salaries	7,318.98	
Engineers' Expenditures	311.04	
Street Lighting	80,000.14	
Highways — New	3,850.76	
Amherst Street Sewer	4,883.44	
Unemployment Relief Construction	44,829.16	
Highways — New — Resurfacing	3,719.92	
Sidewalks — New	3,070.50	
Sidewalks and Curbs Maintenance	1,182.17	
Total Highways		520,053.54

Charities

Commissioner's Salary	$2,100.00	
Clerks' Salaries	1,627.02	
Expenditures	629.58	
Outside Relief	116,294.50	
Total Charities		120,651.10

Charitable Gifts

Miscellaneous Organizations		2,000.00

School Department

School Board's Salaries	$1,300.00	
Clerk of Board's Salary	999.84	
Clerks' Salaries — Office	2,970.00	
Certificating Officer's Salary	1,999.92	
Truant Officers' Salaries	3,999.84	
Administration Expenditures	13,691.01	
Teachers' Salaries	595,641.73	
Evening Schools	4,313.36	
Pensions	14,494.10	
Instruction Expenditures	10,133.00	
Janitors' Payroll	43,181.04	
Miscellaneous Expenditures	23,344.31	
Auxiliary Agencies	10,581.69	
Fixed Charges	2,240.52	
Outlays	170.00	
Total School Department		729,060.36

Library Department

Librarian's Salary	$2,550.00	
Librarian's Assistants	28,723.98	
Janitors' and Policeman's Salaries	3,933.66	
Expenditures	8,564.57	
General Fund — Book Purchases	3,758.51	
Currier Fund — Book Purchases	209.39	
Hosley Fund — Book Purchases	251.70	
Mead Fund — Book Purchases	13.44	
Total Library Department		48,005.25

Parks and Playgrounds		
Superintendent's Salary	$2,340.00	
Payroll	24,746.38	
Pensions	585.12	
Playground Instructors	2,412.66	
Winter Sports — Payroll	255.54	
Expenditures	10,231.37	
Municipal Bath Houses	1,817.82	
Total Parks and Playgrounds		42,388.89
Board of Recreation and Aviation		
Athletic Field	$3,872.35	
Athletic Field Bond Issue	210.20	
Aviation Field	8,362.59	
Golf Course	10,139.85	
Golf Course Bond Issue	8,092.20	
Total Board of Recreation and Aviation		30,677.19
Water Department		
Superintendent's Salary	$4,999.80	
Payroll	74,502.71	
Pensions	4,090.80	
Expenditures	84,873.49	
Total Water Department		168,466.80
Public Scales		
Weigher's Salary	$1,200.00	
Expenditures	124.25	
Total Public Scales		1,324.25
CEMETERIES		
Pine Grove		
Superintendent's Salary	$3,040.38	
Payroll	29,639.01	
Expenditures	7,603.26	
Total Pine Grove		40,282.65
Valley		
Payroll		5,903.35

All Other Cemeteries

Payroll		500.27

Miscellaneous

Auditing	$900.00	
Board of Adjustment	802.38	
City Planning Board	106.68	
Damages to Persons and Property	662.90	
Fire Damage Replacement Fund	5,000.00	
Patriotic Purposes	898.75	
Printing City Reports	212.85	
Printing and Stationery	480.44	
Publicity Fund	2,398.16	
Tax Deeds	4,368.53	
Tax Titles	105,265.78	
All Others	1,720.67	
Emergency Relief Gardens	1,000.00	
Tax Collector Cash Fund	200.00	
Fire Department	1,258.24	
Total Miscellaneous		125,275.38

Interest

On General Loans	$189,632.50	
On Temporary Loans	45,986.25	
Water Loans	4,080.00	
Total Interest		239,698.75

Municipal Indebtedness

General Loans	$490,000.00	
Temporary Loans	1,300,000.00	
Water Loans	8,000.00	
Total Municipal Indebtedness		$1,798,000.00

Agency

County Tax	$288,753.00	
School Per Capita Tax	22,470.00	
State Tax	250,390.00	
Total Agency		561,613.00

Trust Funds		
Perpetual Care Funds	$1,309.51	
Rock Rimmon Park Improvement Fund	180.00	
Special Trust Funds	11,307.81	
Trustees Cemetery Funds	9,654.19	
Vault Rentals	25.00	
Total Trust Funds		22,476.51
Refunds		
Auto Taxes	$208.10	
Property Taxes	8.43	
Tailings	.71	
Recording and Miscellaneous	2,072.40	
Total Refunds		2,289.64
TOTAL DISBURSEMENTS		$5,141,780.16
CASH ON HAND DECEMBER 31, 1932		142,480.67
TOTAL		$5,284,260.83

City of Manchester

EXHIBIT F

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

For the Year Ended December 31, 1932

	1930	1931	1932
Balance Outstanding January 1, 1932	$2,708.66	$396,411.24	.....
1932 Property Warrant	.....	.....	$2,766,054.36
1932 Poll Tax Warrant.....	.....	.....	81,246.00
Additional Warrants Issued During 1932	.....	.....	868.55
Voluntary Taxes Paid During 1932.	36.00	642.00	1,532.00
Adjustments	69.45	171.22	.....
Total	$2,814.11	$397,224.46	$2,849,700.91
Cash Collected During 1932.....	$1,157.56	$376,732.39	$2,294,883.59
Taxes Abated During 1932.....	1,247.55	16,270.86	36,260.99
Cash Discounts on 1932 Taxes.....	.....	.....	34,011.86
Adjustments	.....	60.00	.....
Total	$2,405.11	$393,063.25	$2,365,156.44
Balance Outstanding Dec. 31, 1932..	$409.00	$4,161.21	$484,544.47
Voluntary Taxes Paid During 1933..	.....	2.00	62.00
Unadjusted Items	.....	.....	2.00
Total	$409.00	$4,163.21	$484,608.47
Cash Collected During 1933.....	.....	$342.40	$167,834.96
Taxes Abated During 1933.....	.....	$98.00	$3,005.91
Total	.....	$440.40	$170,840.87
Balance per City Auditor's Ledger..	$409.00	$3,722.81	$313,767.60
Balance per Tax Collector's Ledger.	$409.00	$3,722.81	$313,767.60

City of Manchester

EXHIBIT G

STATEMENT OF WATER DEPARTMENT

December 31, 1932

Accounts Receivable

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding January 1, 1932	$188.47	$10.20	.....	$591.15	$789.82
Accounts Rendered					
January Quarter	51,753.96	285.58	$21.00	2,112.02	54,172.56
April Quarter	46,689.54	295.73	28.00	814.13	47,827.40
July Quarter	47,434.97	438.52	32.00	1,344.35	49,249.84
October Quarter	56,864.90	330.85	30.00	1,131.97	58,357.72
Totals	$202,931.84	$1,360.88	$111.00	$5,993.62	$210,397.34
Deduct					
Cash Collected in 1932	201,822.41	$1,345.88	$111.00	$3,702.29	$206,981.58
Abatements in 1932	227.07	3.80	.....	234.02	464.89
Total Deductions	$202,049.48	$1,349.68	$111.00	$3,936.31	$207,446.47
Balance Outstanding December 31, 1932	$882.36	11.20	.....	$2,057.31	$2,950.87

RECONCILIATION — MARCH 8, 1933 WITH DECEMBER 31, 1932

Balance Outstanding January 1, 1933	$882.36	$11.20	.....	$2,057.31	$2,950.87
Accounts Rendered in 1933	50,951.70	32.50	.....	596.60	51,580.80
Advance Payments	153.28	245.75	2.00	556.38	957.41
Totals	$51,987.34	$289.45	$2.00	$3,210.29	$55,489.08
Deduct					
Cash Collected in 1933	$50,185.96	$273.05	$2.00	$1,823.73	$52,284.74
Abatements	22.56	.....	.....	568.58	591.14
Balance Outstanding March 8, 1933	1,778.82	16.40	.....	817.98	2,613.20
Totals	$51,987.34	$289.45	$2.00	$3,210.29	$55,489.08

City of Manchester

EXHIBIT H

TREASURER'S DEPARTMENT

Cash Receipts and Disbursements

For the Year Ended December 31, 1932

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	$98,231.45	$246,676.00	$260,602.80	$84,304.65
February	84,304.65	563,290.85	259,451.22	388,144.28
March	388,144.28	450,958.00	351,325.40	487,776.88
April	487,776.88	386,991.18	531,799.44	342,968.62
May	342,968.62	146,558.41	330,705.65	158,821.38
June	158,821.38	378,811.06	355,056.66	182,575.78
July	182,575.78	499,302.27	310,767.55	371,110.50
August	371,110.50	84,324.28	272,468.30	182,966.48
September	182,966.48	481,537.12	250,572.92	413,930.68
October	413,930.68	101,544.01	468,727.16	46,747.53
November	46,747.53	236,061.81	231,450.92	51,358.42
December	51,358.42	1,609,974.39	1,518,852.14	97,134.42
TOTAL FOR THE YEAR		$5,186,029.38	$5,141,780.16	
Balance January 1, 1932		98,231.45	.....	
Balance December 31, 1932		.....	142,480.67	
TOTAL		$5,284,260.83	$5,284,260.83	

City of Manchester

EXHIBIT I

STATEMENT OF CITY CLERK'S DEPARTMENT

For the Year Ended December 31, 1932

Summary of Cash Receipts

Amusements	$3,494.90
Assignment of Wages	12.00
Bills of Sale Registered	30.50
Conditional Sales Registered	1,389.30
Dog Licenses	4,304.00
Employment Offices Licenses	20.00
Filing Fees Political Offices	141.00
Junk Dealers' Licenses	88.50
Marriage Licenses	1,024.00
Miscellaneous Receipts	1,490.17
Motor Vehicles	105,946.01
Mortgages Registered	900.50
Partnerships — Corporations	20.00
Pool, Billiards and Bowling Licenses	1,672.50
Public Comfort Station	390.86
Sewer Entrance Permits	942.95
Taxi and Job Teaming Permits	98.00
Writs	29.00
TOTAL CASH RECEIVED	$121,994.19
TOTAL CASH PAID CITY TREASURER	$121,994.19

City of Manchester

EXHIBIT J

STATEMENT OF HEALTH DEPARTMENT

For the Year Ended December 31, 1932

Accounts Receivable

Balance Outstanding January 1, 1932	$702.58	
Accounts Rendered During Year	147.93	
Total		$850.51
Deduct		
Cash Paid City Treasurer		108.65
Balance Outstanding December 31, 1932		$741.86

Milk Licenses

Milk Licenses Issued During Year	$500.00
Cash Paid City Treasurer	$500.00

City of Manchester

EXHIBIT K

STATEMENT OF SCHOOL DEPARTMENT

For the Year Ended December 31, 1932

Accounts Receivable

Balance Outstanding January 1, 1932	$1,035.12	
Accounts Rendered During Year	17,885.32	
Total		$18,920.44
Deduct		
Accounts Paid During Year	$11,809.04	
Accounts Abated During Year	3,988.48	
Total		15,797.52
BALANCE OUTSTANDING DECEMBER 31, 1932		$3,122.92

School Rentals

Balance Outstanding January 1, 1932	$1,075.00	
Accounts Rendered During Year	1,735.00	
Total		$2,810.00
Deduct		
Accounts Paid During Year	$1,885.00	
Accounts Abated During Year	625.00	
Total		2,510.00
BALANCE OUTSTANDING DECEMBER 31, 1932		$300.00

Cash Receipts and Disbursements

Balance on Hand January 1, 1932	$380.10	
1932 Cash Receipts	3,222.10	
Total Cash to be Accounted for		$3,602.20
Deduct		
Cash Paid City Treasurer		3,544.08
BALANCE ON HAND DECEMBER 31, 1932		$58.12

City of Manchester

EXHIBIT L

STATEMENT OF THE MUNICIPAL COURT

For the Year Ended December 31, 1932

Month	Total Fines	Miscellaneous Expense	State Motor Vehicle Commissioner	Interpreters and Witness Fees	Attorney Fees	Net Receipts
January	$981.16	$38.00	$215.00	$19.08	.....	$709.08
February	809.20	53.40	8.00	8.48	.....	739.32
March	805.84	.....	213.00	12.72	3.00	577.12
April	1,032.92	.....	240.00	4.24	3.00	785.68
May	1,328.82	29.70	278.00	4.24	6.00	1,010.88
June	1,089.10	22.00	246.00	8.48	.....	812.62
July	918.14	54.70	16.00	12.72	5.00	829.72
August	560.40	18.75	125.00	14.84	.....	401.81
September	1,423.98	38.00	609.00	16.96	3.00	757.02
October	1,216.14	43.65	364.00	8.48	23.00	777.01
November	1,043.30	.....	176.00	8.48	.....	858.82
December	818.78	14.70	120.00	4.24	.....	679.84
Total	$12,027.78	$312.90	$2,610.00	$122.96	$43.00	$8,938.92

City of Manchester

EXHIBIT L

STATEMENT OF THE MUNICIPAL COURT

For the Year Ended December 31, 1932

Concluded

Summary

Total Receipts for the Year 1932		$12,027.78
Deduct Cash Paid For		
Miscellaneous Expenses	$312.90	
State Motor Vehicle Commissioner	2,610.00	
Interpreters and Witness Fees	122.96	
Attorneys' Fees	43.00	
Total Cash Paid		3,088.86
Net Receipts for 1932		$8,938.92
Add		
December 1931 Receipts Paid in January 1932		917.77
Total Cash to be Accounted For		$9,856.69
Deduct		
Cash Paid City Treasurer in 1932		9,176.85
BALANCE OF 1932 RECEIPTS PAID IN 1933		$679.84

City of Manchester

EXHIBIT M

STATEMENT OF HIGHWAY DEPARTMENT

For the Year Ended December 31, 1932

Accounts Receivable

Balance Outstanding January 1, 1932	$13,201.10	
Accounts Rendered During Year	56,737.18	
Total		$69,938.28
Deduct		
Accounts Paid During Year	$58,619.57	
Accounts Abated During Year	298.40	
Total		58,917.97
BALANCE OUTSTANDING DECEMBER 31, 1932		$11,020.31

City of Manchester

EXHIBIT N

STATEMENT OF CITY LIBRARY DEPARTMENT

For the Year Ended December 31, 1932

Petty Cash Receipts and Disbursements

Cash on Hand January 1, 1932	$153.13	
Receipts for the Year 1932	1,780.33	
Total Cash to be Accounted for		$1,933.46
Deduct		
Cash Paid City Treasurer	$1,715.46	
Expenses Paid by Librarian	73.96	
Total		1,789.42
BALANCE ON HAND DECEMBER 31, 1932		$144.04

City of Manchester

EXHIBIT O

CITY SCALES DEPARTMENT

For the Year Ended December 31, 1932

Statement of Cash Receipts

January	$7.90	
February	5.30	
March	16.10	
April	8.20	
May	13.20	
June	10.00	
July	7.60	
August	6.10	
September	8.90	
October	10.10	
November	7.80	
December	10.00	
Total 1932 Receipts		$111.20

City of Manchester

EXHIBIT P — SCHEDULE I

STATEMENT OF CEMETERIES

Cash Receipts

For the Year Ended December 31, 1932

	Pine Grove	Valley	Piscataquog	Merrill	Amoskeag	Total
Cash Received by Superintendent						
Care of Lots and Graves	$712.50	$272.60	$84.00	.....	.....	$1,069.10
Sale of Lots and Graves	2,321.78	.....	.....	.....	.....	2,321.78
Interments	4,487.00	360.00	57.00	$12.00	$41.00	4,957.00
Miscellaneous	4,133.50	142.50	3.00	.....	106.50	4,385.50
Total	$11,654.78	$775.10	$144.00	$12.00	$147.50	$12,733.38
Cash Received by Treasurer						
Lots Placed Under Perpetual Care	$639.67	$394.84	$150.00	.....	$125.00	$1,309.51
Sale of Lots and Graves	10,003.81	80.00	.....	.....	.....	10,083.81
Special Trust Funds	325.00	.....	.....	.....	.....	325.00
Total	$10,968.48	$474.84	$150.00	.....	$125.00	$11,718.32

Summary of Cash Receipts from All Sources	
Sale of Lots and Graves	$12,405.59
Lots Placed Under Perpetual Care	1,309.51
Care of Lots and Graves	1,060.60
Interments	4,966.00
Special Trust Funds	325.00
Miscellaneous	4,385.00
Total Receipts	$24,451.70

City of Manchester

EXHIBIT P — SCHEDULE II

STATEMENT OF CEMETERIES

Accounts Receivable

For the Year Ended December 31, 1932

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Total
Balance Outstanding January 1, 1932	$436.00	$30.00	$26.00	$492.00
Add				
Accounts Rendered During Year	361.00	94.50	36.00	491.50
Total	$797.00	$124.50	$62.00	$983.50
Deduct				
Accounts Paid During Year	342.00	68.50	20.00	430.50
Accounts Abated During Year	42.00	5.00	6.00	53.00
Total	$384.00	$73.50	$26.00	$483.50
Balance Outstanding December 31, 1932	$413.00	$51.00	$36.00	$500.00

City of Manchester

EXHIBIT Q

FIRE DEPARTMENT

Accounts Receivable

For the Year Ended December 31, 1932

Accounts Rendered During Year	$65.00
Deduct	
Accounts Paid During Year	$65.00

City of Manchester

EXHIBIT R

STATEMENT OF PARKS AND COMMONS DEPARTMENT

Accounts Receivable

For the Year Ended December 31, 1932

Balance Outstanding January 1, 1932	$13.25
Deduct	
Accounts Paid During Year	$13.25

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